



FINANCIAL MANAGEMENT SERVICES

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FORT WORTH, TEXAS 76102

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Financial Management Policy Statements

To establish and document a policy framework for fiscal decision-making, the City Manager will develop and maintain a comprehensive set of Financial Management Policy Statements. The aim of these policies is to ensure that financial resources are properly managed to meet the present and future needs of the citizens of Fort Worth. Specifically this policy framework mandates the pursuit of the following fiscal objectives:

- I. *Revenues:*** Design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.
- II. *Expenditures:*** Ensure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditure of available resource.
- III. *Fund Reserve Policies:*** Maintain the fund balance and net position of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from emergencies.
- IV. *Capital Expenditures and Improvements:*** Review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.
- V. *Debt:*** Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- VI. *Interfund Loans:*** Establish guidelines for loans between funds.
- VII. *Cash and Investment Management:*** Invest the City's cash in such a manner so as to ensure the safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest reasonable market yield
- VIII. *Grants:*** Seek, apply for and effectively administer federal, state, and foundation grants-in-aid, which address the City's current priorities and policy objectives.
- IX. *Fiscal Monitoring:*** Prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.
- X. *Accounting, Auditing and Financial Reporting:*** Comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.
- XI. *Retirement System and OPEB Health Care Trust:*** Ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

- XII. *Internal Controls:*** Establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.
- XIII. *E-Commerce:*** To fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.
- XIV. *Glossary:*** an alphabetical list of terms or words found in or relating to the Financial Management Policies



Revenue Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose

This policy is intended to establish guidelines for the management of certain City of Fort Worth revenues in order to design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

III. Applicability and Scope

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions, which adversely impact that source.

B. User Fees

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.



Revenue Policy

C. Property Tax Revenues/Tax Burden

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and economic development. The City shall also strive to minimize the property tax burden on Fort Worth citizens.

D. Utility/Enterprise Funds User Fees

It is the intention of the City that all utilities and enterprise funds be self-supporting. As a result, utility rates and enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The City shall seek to eliminate all forms of subsidization to utility/enterprise funds from the General Fund.

E. Administrative Services Charges

The City shall establish a method to determine annually the administrative services charges due the General Fund from enterprise funds for overhead and staff support. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered.

F. Revenue Estimates for Budgeting

In order to maintain a stable level of services, the City shall use a conservative, objective, and, analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

G. Revenue Collection and Administration

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue to the full extent allowed by state law all delinquent taxpayers and others overdue in payments to the City

H. Write-Off of Uncollectible Accounts

The City shall monitor payments due to the City (accounts receivable) and periodically write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.



Revenue Policy

I. DFW Airport Car Rental Revenue Sharing

All revenues derived from the DFW Airport car rental revenue sharing shall be dedicated to facility improvements of the Fort Worth Convention Center and the Will Rogers Memorial Center.

J. Use of One-time Revenues

The City shall discourage the use of one-time revenues for ongoing expenditures.

K. Use of Unpredictable Revenues

The City shall exercise caution with the use of unpredictable revenues for ongoing

Gas-Related Revenue & Expense/Expenditure Policy



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines for the management of certain City gas-related revenue and associated expenditures/expenses in order to ensure reliable, equitable, and diversified allocation and use of these funds. The goal for these funds is to strike a balance between current and future needs that are funded from a non-recurring and unpredictable resource.

III. Scope:

This policy addresses revenue derived from (i) ad valorem tax on mineral valuations; (ii) leases for the development of natural gas from under City-owned property; (iii) license or easement fees paid for the installation of gas gathering pipelines under City-owned property; and (iv) income of the Fort Worth Permanent Fund (Trust).

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Revenue Allocation:

A. Trust/Endowment Fund

1. The City has established a Trust Fund that will be structured and governed in such a manner to achieve maximum investment flexibility, maximum investment protection, and professional investment management. The Trust will be managed to ensure the long-term preservation and growth of the trust principal.
2. The Trust will be managed by a corporate trustee appointed by the City Council in accordance with the City Charter and the State Local Government Code. The City's Chief Financial Officer/Director of Finance

Gas-Related Revenue & Expense/Expenditure Policy



will be empowered to make fund management decisions and recommendations consistent with an adopted investment policy of the City Council. The Chief Financial Officer/Director of Finance shall serve as the financial guardian of the Trust ensuring fiscal stability, overseeing the trustee appointed by the City Council, monitoring fund performance and recommending to the City Council the amount of funds available for disbursement annually, in accordance with this policy. The Chief Financial Officer/Director of Finance shall be precluded from making specific expenditure decisions. Such decisions will be made by the City Council upon recommendation by the City Manager.

3. The Trust instrument may be substantively amended upon the affirmative vote of at least three-fourths of the City Council. Prior to such vote, the City Council shall hold three public hearings. Any vote to substantively amend the Trust instrument shall occur six or more months after the initial public hearing.
4. To the extent not in conflict with common law or any other statutes applicable to the Trust Fund, the trustee shall retain all powers granted to trustees by the Texas Trust Code, and particularly is to have the power to invest and reinvest the trust estate in accordance with the goals and stipulations of the governing Trust instrument.
5. The determined percentage of bonus and royalty revenue from various sources are to be held in a consolidated account which will be divided into different sub-accounts including, but not limited to, the General Endowment Gas Lease Fund, the Aviation Endowment Gas Lease Fund, the Park System Endowment Gas Lease Fund, the Nature Center Endowment Gas Lease Fund, and the Water and Sewer Endowment Gas Lease Fund. Other sub-accounts may be created in order to account and track for funds as approved within this policy.
6. The goal of the Trust Fund is to produce income from investments and be a long-term income source for the benefit of both present and future Fort Worth citizens. The trustee, in close cooperation with the Chief Financial Officer/Director of Finance, will recommend to the City Council distribution procedures for the different funds of the Trust consistent with the goal to preserve, as well as increase, the trust principal. The amount of income available to be distributed each year from a particular fund of the Trust shall be determined by the trustee and the Chief Financial Officer/Director of Finance consistent with the Trust agreement approved by the Mayor and City Council. In the event investment regulations prohibit the

Gas-Related Revenue & Expense/Expenditure Policy



intended growth and expansion of the Trust, a provision for dissolution of the Trust will be incorporated into the initial Trust instrument. Dissolution of the Trust will first require a determination and recommendation of the corporate trustee and the Chief Financial Officer/ Director of Finance.

7. To facilitate prudent management and reasonable returns and growth for the Trust Fund, during the 81st Legislative Session, the Public Funds Investment Act (Texas Local Government Code Chapter 2256) was amended. As amended the Act allows the Trust Fund to be managed in a flexible manner consistent with the Uniform Prudent Management of Institutional Funds Act (Texas Property Code Chapter 163).

B. Revenue from Current Receipts

1. Ad Valorem Tax Revenue

The ad valorem receipts on mineral valuations will be allocated to the general fund.

2. Water and Sewer Fund

Bonus, royalty and other natural gas-related fee revenue derived from Water and Sewer assets, including pipeline easements and license agreements, will generally be allocated in the manner outlined below, provided, however that no allocation may be made except in compliance with the Water and Sewer System's Master Ordinance and applicable Supplemental Ordinances and bond covenants. To the extent that gas-related revenues subject to this subsection are needed in order to comply with covenants and duties for the System's Outstanding Obligations, they shall be allocated first to such compliance.

Water and Sewer - Lake Worth Property

Funds from Water and Sewer property located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

Water and Sewer – Other Property

All revenue derived from other Water and Sewer assets will be allocated as follows:

- a. Seventy-five percent (75%) to the Water and Sewer Gas Lease Capital Projects Fund.

Gas-Related Revenue & Expense/Expenditure Policy



- b. Twenty-five percent (25%) of the revenues will be allocated to the Water and Sewer Endowment Gas Lease Fund.

3. Park land - Lake Worth

Funds from park land located in and around Lake Worth (except the Nature Center and Refuge) shall be designated for qualified expenditures in the development and execution of the 2007 Lake Worth Capital Improvement Implementation Plan, until such time as the plan projects are completed.

4. Park land - Fort Worth Nature Center and Refuge

Allocation of Bonus

Bonus revenues from gas leases associated with the Nature Center will be allocated first to establish the Nature Center Endowment Gas Lease Fund such that a ten million dollar (\$10,000,000.00) corpus will be established within the Endowment Fund. Any remaining bonus funds will be allocated as follows:

- a. Fifty percent (50%) to the Nature Center Gas Lease Capital Improvement Program to implement the Nature Center Master Plan; and
- b. Fifty percent (50%) to the Park Gas Lease Capital Project Fund.

Allocation of Royalties and Other Lease Revenues

Royalty and all other revenue from gas leases associated with the Nature Center will be allocated in accordance with the paragraphs below. Allocation shall vary depending on whether such allocation occurs before or after Full Funding of the Master Plan as defined in the following paragraph.

In 2009, the City Council adopted Resolution 3765-07-2009, which endorsed allocation of \$62 million, adjusted for inflation, to provide full funding of the Nature Center Master Plan, which was incorporated into the City's Comprehensive Plan in February 2004 (M&C G-14276). In accordance with that Resolution, the term "Full Funding of the Master Plan" shall mean a total combined allocation to the Nature Center Endowment Gas Lease Fund and the Nature Center Capital Improvement Program of an amount that, as adjusted by the Consumer Price Index, represents the equivalent of \$62 million in 2009.

Until Full Funding of the Master Plan (as described above) has been achieved, all royalties and other revenue received from gas leases associated with the Nature Center will be allocated as follows:

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- a. Twenty-five percent (25%) to the Nature Center Gas Lease Capital Improvement Program
- b. Twenty-five percent (25%) to the Park Gas Lease Capital Project Fund; and
- c. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

After Full Funding of the Master Plan (as described above) has been achieved, all royalties and other revenues received from gas leases associated with the Nature Center will be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

5. Park land - Municipal Golf Courses

Bonus, royalty and other natural gas-related fee revenue derived from designated golf course property, including pipeline easements and license agreements, will be allocated solely to the Golf Gas Lease Capital Project Fund.

6. Park land - Bonuses

Unless otherwise specified in subsections 3-5 above, all bonus revenues from gas leases associated with park land will be recorded in the Park Gas Lease Capital Project Fund and will be designated for use for capital improvements within the park system.

7. Park land - Royalties and Fees for Federal/State Restricted Parks

With the exception of the Nature Center, royalties and other fees received from gas leases or license agreements associated with park land that has federal and/or state restrictions requiring proceeds to be spent within the park system shall be allocated as follows:

- a. Fifty percent (50%) to the Park Gas Lease Capital Project Fund; and
- b. Fifty percent (50%) to the Park System Endowment Gas Lease Fund.

This same allocation shall be used for all gas-related revenues generated from the Fort Worth Nature Center and Refuge that are not otherwise allocated under subsection 4 above.

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8. Municipal Airports Fund

Bonus, royalty and other natural gas-related fee revenue derived from airport property, including pipeline easements and license agreements, will be allocated in the following manner:

1. Fifty percent (50%) to the Aviation Gas Lease Capital Project Fund for aviation capital improvement projects; and
2. Fifty percent (50%) to the Aviation Endowment Gas Lease Fund.

9. Pipelines in Public Rights of Way

Revenue derived from pipeline easements and license agreements in the public rights of way will be deposited to the General Fund to offset the staff costs associated with reviewing and managing the pipeline locations in relation to other utilities.

10. Property Owned by City-Affiliated Corporation

All gas-related revenues derived from property titled to any City-affiliated corporation, such as local development corporations, Alliance Airport Authority, or the Housing Finance Corporation, shall be provided to such City-affiliated corporation to support its lawful activities per the policies and oversight of its respective governing board.

11. All Other Revenue

Except as noted in prior sections, all other revenue from bonuses, royalties and fees from gas leases, pipelines or related activities located on all other City property, including unrestricted park land, will be allocated as follows:

1. Fifty percent (50%) of the revenue will be allocated to the General Gas Lease Capital Projects Fund; and
2. Fifty percent (50%) of the revenue will be allocated to the General Endowment Gas Lease Fund.

12. Minimum Payment Threshold

Notwithstanding anything in this policy to the contrary, if a gas-related revenue payment is \$500 or less, one hundred percent of the payment will be allocated to the respective Gas Lease Capital Project Fund.

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13. Interest Income

Interest earnings received from any Gas Lease Endowment Fund will be allocated solely to the respective fund's Gas Lease Capital Project Fund.

VI. Expenditures/Expenses

Expenditures/Expenses of revenues derived from lease bonuses and royalties, other gas-related revenue, and distributions from the Trust/Endowment Funds shall be appropriated for one time program initiatives and capital projects which meet one or more of the program and project criteria listed below:

1. Capital projects with a minimum 10-year useful life;
2. To provide matching grant funds to leverage funds for capital projects;
3. Technology with a minimum 5-year useful life;
4. Acquisition of equipment and fleet assets including contributions to a revolving replacement fund;
5. Capital equipment with a minimum 10-year useful life;
6. To fund one-time community-wide economic and neighborhood development initiatives and projects;
7. To fund labor and materials associated with production, distribution and establishment activities for trees on public property (including school and county property);
8. To periodically transfer funds to the General Fund to offset budgeted administrative costs associated with administering this policy and managing the City's gas leases and pipeline agreements, with the allocation of the cost being proportional among all gas revenue funds according to each fund's relative percentage of the total revenue collected in all funds (including the Trust/Endowment funds and City affiliated corporation funds) during that reporting period;
9. To periodically transfer Park funds from gas lease and pipeline revenues to the General Fund to offset program costs associated with leases, conversions, and pipelines;

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10. To replenish the Unassigned Fund Balance (for the General Fund), Assigned Fund Balance (all other Governmental Funds except the General Fund), or Net Position (for Enterprise Funds), if necessary, in any designated City fund, to meet the minimum reserve requirements established for that fund;
11. To make payments in support of arts organizations provided, however, such payments may only be made using distributions from the General Endowment Gas Lease Fund and not from bonus, royalties, ad valorem tax revenues, or any other gas-related revenue.

Revenue Receipting Policy



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of Finance (“CFO”).

II. Purpose

This policy defines and provides the guiding principles with respect to Revenue Receipting, including the handling of cash, reconciling payments received, and reporting on receipting activity occurring within the City of Fort Worth (“the City”). The objectives of this policy are to ensure consistent revenue receipting practices and to safeguard against loss, unauthorized use, or misappropriation of assets. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the decentralized nature of the processes associated with receipting and depositing revenue while also providing standards and minimally acceptable practices for these activities.

III. Applicability and Scope

All employees of the City, including uniformed employees having revenue receipting, cash handling, and payment reconciliation responsibilities shall conduct all related activities in compliance with rules and guidelines set forth by this policy, and by their respective departmental cash handling and reconciliation procedures.

IV. Glossary

See definitions related to this policy provided in the Glossary for Financial Management Policies.

Revenue Receipting Policy



V. General Policies

- A. Each department is required to maintain a listing of locations and employees that collect and perform revenue collection activities and to provide this listing to the Department of Financial Management Services (“FMS”) on an annual basis. This list must include information about the nature of the collection activities and the name and position title of all staff that handle cash at each location.
- B. The number of employees with cash access shall be limited to staff that are required to handle cash as part of their job function. Separation of duties must exist between the Cash Custodian and individual who will perform the accounting and recordkeeping functions pertaining to monetary intakes.
- C. Where adequate separation of duties is precluded due to limited available personnel or other operational constraints, the Department Supervisor shall perform specific verification functions to discourage misappropriation and/or theft. The Supervisor shall not be involved in the original transaction steps subject to verification. Departments should confer with FMS to establish other mitigating controls where separation of responsibility is precluded.
- D. Generally, monetary intakes shall be deposited at the City’s banking institution within 24 hours of receipt. Departments, in conjunction with the CFO, shall assess the reasonableness, practicality, and security in determining deposit timing into the City’s banking institution. Departmental receipts shall not be used to create or replenish other funds.
- E. All monetary intakes should be accurately recorded into the City’s software systems real-time when such systems are available, but no less than within 24 hours of receipt all payments should be recorded within the general ledger. Management review and approval of such recordings shall be completed within 48 hours of deposit.
- F. Employees performing payment receipting functions must use due diligence in handling City assets to ensure that reasonable protection is provided to those assets at all times. Employees must report to their department supervisor, who in turn should submit the report to FMS, of any instance where a City employee has knowledge or suspicion of a theft or dishonest act by another City employee.

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- G. Employees receipting payments shall not knowingly accept counterfeit bills, foreign, or mutilated currency.
- H. Employees receipting payments shall not make adjustments to invoices. The departmental supervisor or designated authorized employee shall make any necessary corrections, changes, or adjustments to amounts billed to a City customer.
- I. Discrepancies between the amounts deposited at the City's financial institution, written receipts, and/or cash register or computer system generated receipts, must be recorded along with appropriate supporting documentation. The supervisor must review, on a daily basis, such documentation and follow up with the appropriate corrective action. Any cash overages/shortages must be recorded to the appropriate account in the general ledger. Cash overages should be promptly deposited and cash shortages should be promptly replenished. Department Directors have the ultimate responsibility to ensure discrepancies are identified and corrective measures are taken.
- J. Funds from Cash/Change Drawers or Imprest Funds, which are no longer necessary for departmental operations must be deposited into a City owned bank account within 48 hours from the date the determination is made the Cash/Change Drawer or Imprest Fund is no longer necessary for departmental operations.

VI. Cash/Change Drawer and Imprest Funds

A. Cash/Change Drawers

The following procedures will be maintained for all Cash/Change Drawers:

- 1. Each employee performing payment receipting functions and activities shall have their own Cash/Change Drawer from which to work.
- 2. Employees performing payment receipting functions on any given business day shall open their Cash/Change Drawer and reconcile to the pre-defined amount of cash/change assigned to the drawer before beginning revenue receipting activity.
- 3. At the end of the business day, all employees performing payment receipting functions will balance and close their Cash/Change Drawer through a review of

Revenue Receipting Policy



the receipts and transactions recorded in an automated or manual point of sale system. All receipts shall be prepared for bank deposit.

4. The supervisor of the employee performing payment receipting functions shall verify the accuracy of the revenue received during the day through a review of the receipts and transactions recorded in an automated or manual point of sale system.
5. The ending balance of the Cash Drawer shall be the same as the beginning balance, and equal to the amount assigned to each respective drawer.
6. Completed daily deposits shall be kept in a locked combination vault or safe, or in a locked room in a locked drawer or file cabinet until it can be transmitted to the depository institution through an armored car service.
7. The amount of beginning cash within a Cash Drawer will be periodically evaluated based upon the number of transactions, the volume of cash versus other payment types, and the frequency change is forecasted to be needed in an average day.
8. Cash maintained for the purpose of making change must not be commingled with operational cash amounts and should not be used for any other purpose.

B. Imprest Funds

Imprest Funds are designated amounts of cash held outside of the general treasury and the use of such funds is subject to the City of Fort Worth Police Department's operating procedures.

VII. Requesting a New and/or Increase in a Cash/Change Drawer or Imprest Fund

Authority to establish or modify a Cash/Change Drawer or Imprest Fund must be initiative by a request from a Department Director and receive approval from the CFO. The CFO has the ability to delegate this function to appropriate staff within FMS. Departments shall collaborate with the CFO, or his/her designee, to establish and maintain a system of procedures, controls, and reporting activities associated with the receipting of payments and depositing of funds for all areas of their revenue receipting operations. Each Cash/Change Drawer and Imprest Fund shall be assigned an amount of cash as the beginning/opening balance. This amount shall be determined based upon the

Revenue Receipting Policy



activity level of the department and the associated business operational requirement and should be maintained throughout the lifecycle of the Cash/Change Drawer or Imprest Fund.

VIII. Petty Cash

The City of Fort Worth does not allow any department to own or operate Petty Cash funds.

IX. Training

All employees who have payment receipting responsibilities must successfully complete the City's Cash Handling Policies and Procedures course within thirty (30) days of employment. Existing employees must take the first available cash handling course upon obtaining the cash receipting responsibility. Employees performing payment receipting activities are required to complete an update cash handling course annually, subsequent to the initial training. Successful completion of this course is defined as achieving at least a seventy percent (70%) passing grade on the test administered upon completion of the course.

It is the responsibility of the department to notifying FMS, when a new or transferred employee becomes responsible of payment receipting activities and whenever an employee is no longer responsible for payment processing. In addition, it is the responsibility of the operating department to ensure all staff responsible for payment receipting activities have completed the City's Cash Handling training at least annually.

The FMS Department is responsible for providing all training related to Cash Handling and payment processing and in conjunction with the Budget and Performance Management Office ("PMO"), will notify the operational departments when their employee(s) are due for their annual training. Notwithstanding, the operational department(s) retain ultimate responsibility for ensuring all employees attend and successfully complete the training outlined herein.

The Budget and Performance Management Office maintains employee training records. Each time an employee completes a training course, Budget and Performance

Revenue Receipting Policy



Management Office will add the completion information to the employee's training transcript. Reports and/or copies of transcripts are provided by the Budget and Performance Management Office to all employees upon request.

X. Receipt of Payments

A. Cash

1. The cash custodian should have complete control and responsibility when collecting and securing the cash received from customers.
2. The cash drawer must be securely locked when the cashier is away from the cash drawer.
3. To reduce the risk of error, all cash should be separated according to the denomination, and should be sorted face up in the same direction.

B. Checks

1. Checks, traveler's checks, money orders and other negotiable instruments must be made payable to the "City of Fort Worth" and shall be promptly endorsed upon being received.
2. All checks made payable to the City of Fort Worth shall be accepted only in the amount of the transaction. Checks may not be written for more than the amount due to the City.
3. When accepting a check for amounts due to the City, the cash custodian shall capture the following payer's information and note same at the top of the check:
 - (1) Driver's license number
 - (2) Physical home address
 - (3) Valid Telephone number
4. No temporary, post-dated, or third party checks are to be accepted by the City.

Revenue Receipting Policy



5. Check cashing is strictly prohibited by this policy.

C. Credit/Debit Cards

Employees taking payments are required to follow the information security procedures covered in the IT Security Administrative Regulations (AR-D5 & AR-D7) located on the City of Fort Worth Intranet. Employees are to be aware of and adhere to Payment Card Industry Data Security Standards (“PCI-DSS”) practices at all times. Departments should exercise care with regard to credit card terminal and receipts in compliance with PCI-DSS requirements.

1. Employees should encourage customers to pay with a credit/debit card whenever possible. Credit/debit card use promotes a stronger internal control environment.
2. Employees should never write down or store a customer’s credit card information.
3. Employees should request customer identification (i.e. Government issued Driver’s License or Identification Card) to ensure the customer name matches the credit card provided for payment.

XI. Transaction Receipts

Customers are entitled to, and should always be provided with, a receipt detailing information about the payment made. All departments with revenue receipting operations must maintain a permanent collection record such as a cash register tape or point of sale system report detailing all payment related transactions including voids, refunds, or cancellations. Receipts shall be sequentially numbered and unique to each transaction.

XII. Refunds and Overpayments

Refunds from Cash/Change Drawers or Imprest Funds are prohibited unless the overpayment/void occurs within the same day as the original receipt. There must be a system to track and report any voided transaction(s) and the approval by the appropriate

Revenue Receipting Policy



departmental supervisor. Refunds and voids relating to a prior day's activity may only be made through Accounts Payable and must be properly approved by the appropriate departmental supervisor. In situations where the department has a computerized system to process refunds/voids, the operating department is responsible for ensuring the accurate accounting and approval of refunds and voids through the computerized system.

XIII. Safeguarding

Access to the Cash Drawer should be limited to one person. The Cash Drawer shall be counted and balanced before another person takes possession of the Cash Drawer. Both parties involved in the Cash Drawer transfer shall be present when cash is counted, and a receipt shall be signed by the person accepting custody of the Cash Drawer.

- A. All areas surrounding the cash handling sites shall be visible and without obstruction.
- B. Dual control over the processing and storage of all monetary intakes should be utilized.
- C. All funds shall be kept out of public view and shall be available for inspection by authorized City personnel such as the Revenue Office, the City Auditor, or other authorized personnel as approved by the CFO.
- D. Physical protection of payments through the use of bank facilities, armored vehicles, vaults, locked cash boxes, tamper proof bags, or locked drawers shall be utilized at all times. Only assigned personnel shall have access to keys and vault combinations.
- E. Armored car services should be utilized based on a mutually agreeable schedule between the department and the CFO or his or her designee. The operating department and the CFO shall agree upon a schedule that promotes timely deposit of revenue, but does not create a cost for this service outweighing the benefit.
- F. Cash should never be transported to the City's banking institution by any method other than Armored Car service.

Revenue Receipting Policy



XIV. Liability for Loss

Department performing payment receipting activities retain the ultimate liability for misappropriation and loss or theft of payment until such time as the custody of cash is transferred to the Armored Car service or the FMS department for deposit pick up staging.

XV. Monitoring Performance

Departmental controls shall include a practical means for employees to report instances where system controls, processes and/or procedures are overridden that could increase the City's fraud risk exposure. Department Directors, Assistant Directors, and Managers/Supervisors shall monitor and annually assess any risk areas and adopt appropriate strategies to manage these functions, thereby minimizing loss opportunities.

XVI. Audits

The Revenue Office of FMS will perform Cash/Change Drawer audits to determine whether each Cash/Change Drawer and Imprest Fund balance is in agreement with the associated balance on the City's General Ledger.

The operational department(s) are responsible for auditing and validating all Cash/Change Drawer and Imprest Fund balances on a quarterly basis and providing authorized FMS Revenue Office personnel full access to all funds at all revenue collecting locations.

The FMS department is responsible for notifying the operational department(s), within a reasonable lead time, to ensure the person with authority is available during the audit. At the conclusion of each Cash/Change Drawer and Imprest Fund audit, the FMS department will provide a memo detailing the results of the audit which will include instruction for how to handle identified discrepancies.

For additional information or questions concerning this policy, please contact the FMS Treasury Office at (817) 392-8500.

Payments from Water and Sewer Fund to Other Funds



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose:

The Water and Sewer Fund is an Enterprise Fund, with the Water and Sewer System operating similar to a business in the private sector. However, as a tax-exempt governmental unit, the Fund does not pay franchise fees or property taxes that would be required of a private utility. The purpose of this policy is to outline the assessment of charges and fees to the Water and Sewer Fund in order to provide the General Fund with revenue comparable to what would be received from a private utility. In addition, this policy is also intended to address contributions from the Fund in support of the City's Public Art Program.

III. In General:

Payments out of the funds of the Water and Sewer System must comply with the Master Ordinance (Ordinance 10968), which establishes the revenue financing program that provides for issuance of System revenue bonds to finance capital improvements. The rate covenant in the Master Ordinance obligates the City to establish and collect rates "necessary to produce Gross Revenues and other Pledged Revenues sufficient (1) to pay all current Operating Expenses, (2) to produce Net Revenues for each Fiscal Year at least equal to the Annual Debt Service Requirements during such Fiscal Year of the then Outstanding Parity Obligations, and (3) to pay all other financial obligations of the System reasonably anticipated to be paid from Gross Revenues." To fully implement this policy, in designing rates the Water and Sewer System shall also take into account payments under this policy to the extent allowed by applicable law and current contracts.

Under the Master Ordinance, payments such as those outlined in this policy can only be made from Excess Pledged Revenues, which, generally speaking, consist of System revenues that remain available after all Operating Costs have been paid and all debt-related obligations have been met. The following paragraph describes in more detail the process for determining Excess Pledged Revenues under the Master Ordinance.

In accordance with the Master Ordinance, Gross Revenues of the Water and Sewer System are reduced by Operating Costs to determine Net Revenues, which, together with any other monies pledged to the payment of Parity Obligations, constitute Pledged

Payments from Water and Sewer Fund to Other Funds



Revenues. The City also has the right to pledge the Pledged Revenues in payment of, and as security for, debt obligations that are subordinate to the Parity Obligations. Such subordinate lien obligations, which the City has issued and may continue to issue, are also considered Outstanding Obligations under the Master Ordinance. Under Section 11(b) of the Master Ordinance, provision must first be made for funds from Pledged Revenues to be deposited to the debt service, reserve, and other funds and accounts for ALL Outstanding Obligations as required by the Master Ordinance and applicable Supplemental Ordinances and bond covenants. If System funds remain available after these actions have occurred and provision has been made for all Operating Expenses and debt-related payments, remaining System funds constitute Excess Pledged Revenues that can be used for other lawful purposes, including payments under this policy.

By adoption of this policy, the Mayor and City Council delegate to the Financial Management Services Department responsibility for determining and certifying the availability of Excess Pledged Revenues. The certification shall be provided to the Water Department, and a copy shall be maintained in the records of the Financial Management Services Department.

An initial determination of Excess Pledged Revenues shall be made in connection with the annual budget process to determine the extent to which revenues exist for budgeting and making of payments under this policy. If it is determined that Excess Pledged Revenues are projected to exist but will not be sufficient to make all three of the proposed payments in full, the amount of Excess Pledged Revenues that is certified to be available shall be allocated among the payments on a pro rata basis.

To ensure payments under this policy consist only of actual Excess Pledged Revenues, after the close of each fiscal year, in connection with preparation of the annual audit, staff shall conduct a “true up” process, recalculating Excess Pledged Revenues using actual, rather than budgeted, figures for Gross Revenues, Operating Expenses, and debt-related payments. If it is determined that actual Excess Pledged Revenues for the preceding fiscal year were not sufficient for the full amount of the payments that were made under this policy, the General Fund shall make a one-time payment to the Water and Sewer Fund in the amount of any shortfall so that the Water and Sewer Fund’s final audited figures for the year, as reported in the Comprehensive Annual Financial Report, reflect payments made solely from Excess Pledged Revenues.

IV. Payment for Street Rental Fee:

The Street Rental Fee payment to the General Fund is intended as an assessment in lieu of franchise fees that the General Fund would receive in return for use of the City’s streets and rights-of-way if the Water and Sewer System were a private utility enterprise.

The Street Rental Fee shall be calculated as five percent (5%) of gross service revenue for Water and Sewer customers, unless specified otherwise by applicable wholesale contract. In this context, gross service revenue is defined as (i) total revenues of the

Payments from Water and Sewer Fund to Other Funds



System excluding (ii) non-service revenues. Non-service revenues consist of funds that are not generated in connection with the provision of water or wastewater services; examples include Interest Earnings, Gain/Loss on Assets, Transfers from Other Funds, Transfers from Impact Fees, reimbursements for Water Main Capacity Charges and Sewer Per Acre Charges, Front Foot Charges, Refunds from external service providers, and proceeds from Sale of Capital Assets or Equipment.

For the purposes of cost recovery, the Street Rental Fee shall be treated as revenue in the General Fund and as an operating expense in the Water and Sewer Fund.

The amount of the Street Rental Fee assessed will be included in annual retail and wholesale water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget. Street Rental fees will be assessed to Wholesale Water and Sewer Revenues as specified in the contracts with wholesale customers.

Because this Fee is based on actual gross service revenue, after the close of each fiscal year staff shall conduct a “true up” process in connection with preparation of the annual audit. If it is determined that actual gross service revenue for the most-recent preceding fiscal year differs from the budgeted amount, a one-time adjustment shall be made to offset such difference so that the Water and Sewer Fund’s final audited figures for the year, as reported in the Comprehensive Annual Financial Report, reflect a total for street rental payments based on actual gross service revenue.

V. Payment-in-Lieu-of-Taxes:

The Payment-In-Lieu-of-Taxes (PILOT) to the General Fund is intended to offset the ad valorem taxes lost due to the tax-exempt status of the Water and Sewer System property.

The PILOT shall be calculated by applying the effective property tax rate to the net book value of the applicable capital assets. Capital assets subject to PILOT shall be limited to those classified as Plant and Property, including Construction Work in Progress, and shall exclude Transmission, Distribution and Collection Pipes and Hydrants.

An example of the PILOT calculation:

$$(\text{Plant Assets} - \text{Accumulated Depreciation} + \text{Construction Work in Progress}) * \text{Current Tax Rate}$$

For the purposes of cost recovery, PILOT shall be treated as revenue to the General Fund and as an operating expense of the Water and Sewer System. In any given year, the payments shall not exceed the PILOT calculation described above.

The amount of the PILOT assessed will be included in annual retail and wholesale water and wastewater cost of service studies performed by the Water Department and included

Payments from Water and Sewer Fund to Other Funds



in the annual operating budget. The PILOT will be assessed to Wholesale Water and Sewer Revenues as specified in the contracts with wholesale customers.

VI. Contribution to Public Art:

Funding for the Fort Worth Public Art Program, which was established in 2001 with the adoption of Ordinance Number 14794, will be provided by the Water and Sewer Fund.

Public Art funding shall be calculated in accordance with current City Code requirements and developed through the City's annual budget process. Since Texas law restricts the use of bond proceeds to those projects eligible to be funded with water and sewer revenue bond proceeds, any Public Art funding generated with bond proceeds **MUST** be used to finance water and sewer system related public art projects.

For the purposes of cost recovery, Public Art funding shall be treated as an operating expense of the Water and Sewer System. In any given year, the payment shall not exceed the calculation described above.

The amount of the Public Art funding will be included in annual retail water and wastewater cost of service studies performed by the Water Department and included in the annual operating budget.



Expenditure Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines for the management of certain City expenditures in order to ensure fiscal stability and the effective and efficient delivery of services, through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditure of available resources.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. *Current Funding Basis*

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings. (The Fund Balance/Net Position Policy Statements shall guide the use of fund balance.)

B. *Avoidance of Operating Deficits*

The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee



Expenditure Policy

increases, or use of fund balance within the Fund Balance/Net

Position Policy Statements. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

C. *Maintenance of Capital Assets*

Within the resources available each fiscal year, the City shall strive to maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

D. *Periodic Program Reviews*

The City Manager shall strive to undertake periodic reviews of City programs for both efficiency and effectiveness. As appropriate, the privatization and contracting of services with other governmental agencies or private entities will be evaluated as alternative approaches to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.

E. *Purchasing*

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable State laws and City ordinances. Staff shall make every effort to maximize discounts and capitalize on savings available through competitive bidding and “best value” purchasing.



Procurement Card Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of Finance.

II. Purpose

The procurement card (PCard) program allows designated City of Fort Worth employees the ability to purchase goods and services that do not require a formal competitive procurement as outlined in the City's Purchasing Policies. This program is to be used to procure small-dollar-value goods, services not requiring insurance, one-time purchases, and approved travel expenses. Procurement cards may be used for annual agreement purchases where such use has been specifically approved and arranged by the Purchasing Division of the Financial Management Services Department.

III. Applicability and Scope

This policy shall apply to all Procurement Cards issued by the City of Fort Worth, under the budgetary and fiscal control of the City Manager and the City Council.

IV. Glossary – See Definitions related to this policy provided in the appendix.

V. Procurement Card Issue Eligibility

PCards may be issued to permanent, full-time City employees whose duties include procuring goods and services for their Department. PCards will not be issued to temporary, part-time employees, elected officials, contractors, or sub-contractors.

VI. Obtaining a PCard

The initial requirements to obtain a PCard under this program include the following:

- a. Attendance by the employee, and the employee's supervisor, manager, and Assistant Director at a PCard training and the Purchasing Policies and Procedures training sponsored by the Purchasing Division, Financial Management Services Department.
- b. Written approval from the specific employee's supervisor, manager, Assistant Director, and Director.

Procurement Card Policy

- c. Acknowledgement of the responsibilities and associated accountability under this policy by those approving the employee to obtain a card.
- d. Receipt of all documentation by the PCard Administrator, including:
 - i. JP Morgan Chase PCard (JPMC) Application
 - ii. Employee Agreement – Acknowledgement of Responsibilities
 - iii. Certification of Completion of the PCard Training Class
 - iv. Certification of Completion of the Purchasing Policy and Procedures Class
 - v. Copy of City ID AND current driver's license.
- e. Documentation outlining the Department's PCard Coordinator. Note: If any of these items are missing, issuance of the PCard will be delayed

VII. PCard Use

The use of a City of Fort Worth PCard includes the following stipulations:

- a. A Cardholder shall not loan their card or card number to anyone, including other employees, for use.
- b. The Cardholder is responsible for the security of their PCard and any transactions made on it.
- c. The PCard may be used at any non-restricted vendor.
- d. PCard numbers must not be submitted through email, text message, or facsimile. PCard numbers may be sent by facsimile to hotels when required for travel arrangements. PCard numbers may only be provided via a telephone conversation if required.
- e. Each Cardholder is given a \$3,000 permanent single transaction limit and a \$10,000 permanent monthly limit. Permanent monthly limits may be increased with the approval of the Department Director and the Chief Procurement Officer upon receipt by the Chief Procurement Officer of reasonable justification for such increase. Increases to the permanent single transaction limit will not be allowed.
- f. The PCard is not intended to avoid or bypass appropriate purchasing or payment procedures as outlined in the City of Fort Worth Purchasing Policies. This program complements the existing processes available and is intended to be a mechanism to procure low dollar items.
- g. The PCard is not for personal use and shall not be used to finance personal expenses, even if the intent is to reimburse the City. The State of Texas Procurement Laws insures that acts of this nature can result in fines or even be cause for criminal action to be taken.
- h. The City promotes progressive, productive work practices and supports "planning ahead" to achieve the best possible results. Poor planning does not constitute an emergency by City policy and/or State law. The PCard should not be used as a substitute for proper planning.

Procurement Card Policy

VIII. **Training**

Each Cardholder and their respective manager, supervisor, and Assistant Director are required to complete mandatory training prior to the issuance of a PCard. Each Department where PCards have been issued must designate a Department PCard Coordinator who will also be required to complete mandatory training prior to receiving access to PaymentNet and PCard Laserfiche Forms systems. Class certificates are only good for six (6) months prior to the time of applying for a new PCard or receiving a renewal PCard.

Each Cardholder, their respective manager, supervisor, Assistant Director, Director and Department Coordinator shall be required to take on-going training on a biennial basis to maintain the ability to utilize PCards.

IX. **Replacement PCards**

In the event of fraudulent or suspicious activity, lost, stolen or damaged cards, the Cardholder shall first contact JPMorgan Chase Customer Service using the number located on the back of the card and, secondly, contact the PCard Administrator.

X. **PCard Cancellation and Cardholder Transfers**

PCard Cancellation: Department Coordinators, Department Directors, Managers/Supervisors and/or Cardholders shall notify the PCard Administrator when a Cardholder is leaving employment with the City. Failure to return the PCard within five (5) days of separation to the PCard Administrator will result in a fifty dollar (\$50) fine against the next or last Cardholder's paycheck.

Cardholder Transfers: The PCard Administrator receives a weekly employee file that includes departmental transfers and will review for PCard holders. Employees that have a current PCard will be notified by email, along with their current coordinator, that the card will be suspended within 24hrs of the email until an updated Cardholder Agreement from the new department/manager has been received by the PCard Administrator. Once the updated agreement has been received, PaymentNet will be changed to reflect the new default FID information provided and an email sent to the cardholder, new coordinator and manager that the card is active and may be used again. If an updated Cardholder Agreement is not received within 30 days of the transfer, the card will be canceled and the employee will have to reapply for a PCard.

XI. **Receipts**

Cardholders shall retain and submit receipts to Department PCard Coordinators for each transaction in PaymentNet, including credit receipts. All receipts must meet the following

Procurement Card Policy

five (5) criteria:

- a. Amount of purchase must match the amount reported in PaymentNet
- b. Itemization of the goods and/or services purchased (including restaurant receipts)
- c. Date of purchase
- d. Type of payment must show credit card or a variation
- e. Vendor's name must match the vendor's name in PaymentNet

XII. Tax Exemption

The City is sales tax-exempt within the State of Texas. Cardholders must ensure PCard purchases do not include sales tax, even when traveling within the state. The City is not exempt from Hotel, Airline, Rental Car, and Regulatory taxes. If a credit of sales tax is not received from the vendor within one week, the Cardholder will be required to reimburse the City for the sales tax amount.

XIII. Travel

A Cardholder may use their PCard for business travel related expenses adhering to all other policies and procedures relating to official City travel. On-site or online webinars and training follow the same policies as local travel under existing policies and procedures. Cardholders may not charge meals or incidentals related to travel on the PCard.

XIV. Car Washes, Fuel and Business Meals

Commercial car washes shall not be used by PCard holders; the James Avenue or other City car wash facility shall be used. Departments may request a waiver of this policy through a memorandum from the Department Director requesting approval of the waiver from the Chief Procurement Officer and the Property Management Department Director. This memo shall include an economic cost consideration, adequate analysis proving the additional cost to use the City facility or facilities and list specific PCard holders to receive the waiver.

Fuel Purchases are only allowed on the PCard for rental vehicles while traveling. Use of the PCard for fuel of a City Owned or personal vehicle is prohibited.

Cardholders on official business attending a local luncheon or dinner meeting may use their PCards. The meal must be an integral part of the meeting, and the meeting must involve the discussion or promotion of official City business. Business meals shall be non-reoccurring in nature, unless it is an official job duty of the Cardholder. The exact purpose of the meeting and those who attended must be documented with the transaction in PaymentNet and on the receipt.

Procurement Card Policy

XV. **Technology Purchases**

All technology-related equipment as stated on the City of Fort Worth Technology Purchase Approval Policy must be approved by the Information Technology Solutions (ITS) Department before making purchases. Cardholders must receive electronically written approval from ITS prior to making a purchase and such approval must accompany the receipt for proper documentation and auditing

XVI. **Annual Agreements**

Cardholders should seek guidance from their Department Coordinators, Fiscal Coordinators, and the Purchasing Division regarding Annual Agreement vendors.

- a. Annual Agreement list: A report of all active Annual Agreements is available each Monday morning in BuySpeed Online (BSO). Cardholders may contact their BuySpeed Online coordinator, the PCard Administrator or visit the City PCard location on the intranet to locate agreements.
- b. PCard Accepted Annual Agreements: The City has several Annual Agreement contracts with vendors that accept the PCard as payment for a purchase. Cardholders may request a temporary increase to their single transaction limit for a purchase made with a PCard Accepted Annual Agreement vendor. PCard accepted annual agreements are identified in the BuySpeed Online (BSO) purchasing system by the payment term “Ghost”.
- c. Non-PCard Annual Agreements: If the City of Fort Worth has an Annual Agreement (Blanket PO) with a vendor, that does not allow payment using the PCard as a form of payment, the Cardholder cannot use the PCard to make a purchase. For clarification on Annual Agreements, please refer to the Purchasing Policy for guidelines and process.
- d. No Annual Agreement: If an annual agreement is not in place for the requested goods and/or services, the Cardholder may work with a vendor to purchase the items needed in alignment with the City’s Purchasing Policy. Items purchased without an annual agreement must be of a business, non-reoccurring nature. If the volume of PCard purchases with a vendor exceeds \$3,000 in a 12-month period from the date of the first purchase, the department must submit a requisition in the BuySpeed Online (BSO) purchasing system and specifications so the Purchasing Division may competitively bid an annual agreement for the goods and/or services. The Purchasing Division will review all non-annual agreement expenditures by vendor to verify the need for annual agreements.

XVII. **Split Transactions**

Procurement Card Policy

The splitting of a purchase into multiple transactions in order to circumvent the intended control of the single transaction limit on the PCard is prohibited. The following are definitions of split purchases that violate Texas law:

- a. **Separate Purchases:** Purchases made separately of items or services that, in normal purchasing practices, would be acquired in one purchase.
- b. **Sequential Purchases:** Purchases made over a period of time of items or services that, in normal purchasing practices, would be acquired in one purchase. This does not apply to subscriptions or membership renewals.
- c. **Component Purchases:** Purchases of the component parts of an item or service that, in normal purchasing practices, would be acquired in one purchase.

XVIII. Restricted Uses and Vendors

The City's PCards program utilizes programming associated with vendor Merchant Category Codes (MCC) in order to regulate transactions. The MCC codes are established to deny certain purchases that are not allowed by the City of Fort Worth's PCard Program. Examples of restricted MCC's include, but are not limited, to Cash Advances, Gambling, and Money Transfers. For a comprehensive list, please contact the PCard Administrator.

In addition, the PCard cardholder must check the Excluded Parties List System (EPLS) list at www.sam.gov prior to making any purchase. City and grant requirements preclude purchases from vendors who are listed on the EPLS system as excluded from doing business with the United States federal government. Results of the EPLS search process must be retained in the department's procurement file.

XIX. Fiscal Year End

All PCards will be suspended for a period of time (PCard Black-Out), as established in the Fiscal Year End Closing Process memo. Proper planning of goods and services acquisition prior to fiscal year end is essential. PCards will not be kept active for any reason other than City-related travel. Emergency needs during the PCard Black-Out will be handled on a case-by-case basis. Poor planning will not constitute as an emergency.

XX. Approved Uses

Payments for refreshments, meals and other supplies must have a clearly identified business purpose, prior approval, and must be of an occasional, non-recurring nature.

Procurement Card Policy

The City promotes progressive, productive work practices and supports “planning ahead” to achieve the best possible results. It is important to be sensitive to how expenditures may appear to the City Council and to the public.

XXI. Policy Violations and Appeals

Neither JPMorgan Chase nor the vendor bears any responsibility for prohibited expenditures. If such a purchase is made by a Cardholder, the vendor will be paid and the Department budget charged. PCards may be immediately canceled or suspended for any violation of this policy. The PCard Administrator will notify the Chief Procurement Officer, Department Coordinator, Department Director, and Cardholder when a PCard has been canceled or suspended and the reason for the cancellation. Department Directors shall hold the Cardholder personally responsible for payment back to the City for the prohibited expenditure and any PCard abuse or misuse should be addressed as part of progressive discipline as outlined in the City’s Personnel Rules and Regulations.

XXII. JPMorgan Chase Customer Services

The PCard program is serviced using a team approach with the JPMorgan Chase Customer Service Center. This center is available 24 hours a day, seven (7) days a week to assist the Cardholders with general questions about their PCard account. The Customer Service telephone number is: 1-800- 316-6056 and can be found on the back of the card.

XXIII. Software Applications

PaymentNet: PCard transactions will be processed through the JP Morgan Chase Bank PaymentNet Program, a web-based application. Users may access the site from anywhere, including while on business travel, by logging into <https://www.paymentnet.jpmorgan.com>.

Laserfiche Forms and Client: Laserfiche Forms is used to submit electronic copies of the PCard Statements and Receipts (reports) to the Department Director or Designee Approver and the PCard Administrator. Users may access the site from the City’s server only by logging into <http://forms.cfwnet.org>. Laserfiche Client is the electronic storage application for all cycle reports approved by the PCard Administrator. The City’s Records Management Division maintains the retention schedule and disposal of all PCard Program records stored on Laserfiche Client.

XXIV. Transaction Cycle and Default Fund Identifier

All Cardholder accounts must be assigned a complete default FID consisting of Fund,

Procurement Card Policy

Department, and Account. Any Cardholder not having a complete FID in PaymentNet will be assigned a general FID until the Cardholder or Department Coordinator submits the complete FID.

Transactions in PaymentNet must be reviewed and approved within three (3) business days of the Post Date. Transaction review shall include assignment of the proper FID applicable to the purchases. All transactions not reviewed and approved within the three (3) Business days will be automatically interfaced into the General Ledger Program, PeopleSoft, to the default FID. Subsequent to this time, departments can reclassify PCard transactions from the default FID to another FID using a journal entry.

XXV. PCard Administrator and Purchasing Division

The PCard Administrator is designated to answer questions, issue cards, and provide administration of the program. This person is knowledgeable on all procedures and processes. All PCard requests must go through the PCard Administrator. The PCard Administrator will audit PCard transactions for appropriateness, policy violations, and compliance with this policy as well as related policies, including Travel and Purchasing. All issues of non-compliance will be brought to the attention of the responsible Cardholder, the Cardholder's Supervisor and/or Manager, their Department Head, and the Chief Procurement Officer.

Responsibilities of the Program Administrators include:

- a. Maintaining PaymentNet and Laserfiche records and reports in accordance with the Records Retention Schedule
- b. Training all PCard Program users, sending updates on the PCard Policies and Software Applications
- c. Auditing transactions and submitting cycle reports
- d. Managing the accuracy of the PCard Program use through monthly, quarterly, and yearly reports

Responsibilities of the Purchasing Division include:

- a. Maintaining all Annual Agreements and updating the PCard Administrator on any new or changed agreements, procedures, and processes
- b. Working with the PCard Administrator and Cardholders on any PCard Policy violations and cancelling PCards when appropriate
- c. Processing the annual rebates associated with the PCard Program

XXVI. Department Directors

In the event a Department Director is also a Cardholder, their PCard Statement and Receipts must be reviewed, approved, and signed by their Assistant City Manager. In

Procurement Card Policy

the event an Assistant City Manager is also a Cardholder, their PCard Statements and Receipts must be reviewed, approved, and signed by the City Manager or their designee.

Duties of Department Directors include:

- a. Appointing the PCard Department Coordinators, Managers/Supervisors, and employees who will be responsible and accountable for PCards under the program
- b. Optionally appointing Department Auditors
- c. Ensuring Cardholders and Coordinators are in compliance with the provisions of the PCard
 - Policy, counseling and/or disciplining Cardholders and Coordinators, as needed
- d. Managing the Departmental budget. PCard expenditures are not committed in the financial system at the time of purchase
- e. Addressing performance deficiencies in Cardholder and/or Coordinators' performance evaluations or through the remedies outlined in the City's Personnel Rules and Regulations.
- f. Authorizing Cardholder applications and permanent or temporary monthly limit increases
- g. Assisting with PCard cancellation appeals

XXVII. Department Managers/Supervisors

Department Directors may assign a Manager/Supervisor within their department to handle certain responsibilities within the PCard Program.

Duties of a Department Manager/Supervisor include:

- a. Authorizing Cardholder applications
- b. Reviewing and approving PCard Statement and Receipts on a cycle basis in Laserfiche Forms
- c. Ensuring Cardholders and Coordinators are in compliance with the provisions of the PCard Policy, counseling and/or disciplining Cardholders and Coordinators, as needed

XXVIII. PCard Department Coordinator

A PCard Department Coordinator is designated by the Department Director to keep documentation for the PCard activities within their hierarchy. Department Coordinators are knowledgeable about the Program. Cardholders should first contact the Department Coordinator, who will then refer questions or potential problems to the PCard Administrator, when necessary. Department Coordinators shall not be Cardholders, taking into consideration segregation of duty principles.

Procurement Card Policy

Duties of a Department Coordinator include:

- a. Immediately notifying Department Directors, Department Managers/Supervisors, and the PCard Administrator of any Policy violation for a Cardholder within their hierarchy
- b. Attending training to understand the PCard Policies and any procedures associated with the PCard Program
- c. Assisting Cardholders in reviewing transactions in PaymentNet on a daily basis and assigning appropriate FIDs for the purchase
- d. Gathering and sorting all original receipts, travel authorizations, and any supporting documents for each Cardholder within their hierarchy and submit timely cycle Statements and Receipts through Laserfiche Forms
- e. Notifying all Cardholders within their hierarchy of any updates sent by the PCard Administrator

XXIX. Cardholder

The Cardholder is identified and approved by the Department Director to utilize the PCard for purchasing small dollar goods and services. The Cardholder is responsible for following the guidelines contained in this policy. A Cardholder is assigned to a hierarchy based on department and division when completing the application process

Duties of the Cardholder include:

- a. Maintaining strict adherence to the PCard Policies
- b. Reviewing transactions in PaymentNet on a daily basis and assigning appropriate FIDs for purchases
- c. Submitting all original receipts, travel authorizations, and any supporting documents for each purchase to the Department Coordinator immediately after making purchases

XXX. Department Auditors

Department Auditors are assigned to a hierarchy by the Department Directors for “view only” access and reporting functions in PaymentNet. Department Coordinators cannot have Auditor duties. Internal Audit Department auditors also have this role to view citywide transactions.

Duties of Department Auditors include:

- a. Access for viewing transactions only (will not have ability to change FIDs or notes)
 - b. Creating different reports based on Cardholders, FIDs, Vendors, and a variety of other criteria within their hierarchy
 - c. Identifying transactions for which additional research and/or justification is
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Procurement Card Policy

- needed, and completing follow-up actions to confirm adherence to this policy
- d. Analyzing report data and submitting to their Department Director

Capital Projects Fund Reserve Policy

I. Authority:

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of Finance.

II. Purpose:

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. The Capital Project Fund Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Capital Projects Fund Reserve, how the Reserve will be funded, and the conditions under which the Reserve may be used.

III. Applicability and Scope:

This policy shall apply to the Capital Projects Funds under the budgetary and fiscal control of the City Manager and the City Council. This policy does not apply to a Proprietary Fund, which shall be governed by a separate policy.

IV. Glossary - See definitions related to this policy provided in the appendix

V. Related Documents and References:

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

Capital Projects Fund Reserve Policy

VI. Policy:

Reserve Levels – The City will maintain reserves in Capital Projects Funds that will not exceed the amount needed to fully fund the approved projects set forth in the five-year Capital Improvement Plan.

VII. Monitoring Performance

- A. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final fiscal year-end financial information becomes available. During the course of the fiscal year the Department of Finance shall closely monitor the City's revenues and expenditures to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Finance based on the requirements outlined in this policy.
- C. Funding the Reserve – Funding of Reserve targets will generally come from excess revenues over expenditures or one-time revenues.
- D. Periodic Review of the Targets – At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

VIII. Pooled Cash

Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenditures, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax collection cycle.

Capital Projects Fund Reserve Policy

IX. Conditions for Use of Reserves

It is the intent of the City to limit the use of Capital Project Fund Reserves to address non-routine and one-time expenditures.

X. Excess of Reserves

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
2. To pay for non-routine and one-time expenditures such as land and building purchases, construction and maintenance projects with at least a 10-year life, feasibility, design, and engineering studies related to such projects, capital equipment and vehicles with at least a 10-year life, and technology improvements with at least a 5-year life.

XI. Authority over Reserves

The City Council may authorize the use of Reserves. The Department of Finance will regularly report both current and projected Reserve levels to the City Manager and City Council.

XII. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provides sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XIII. Metrics:

To be developed and managed accordingly.

XIV. Records:

There are no records associated with this policy.

XV. Process Flow Map:

Not applicable.

Capital Projects Fund Reserve Policy



- XVI. Forms:
Not Applicable
- XVII. Appendices:
Not applicable.

General Fund and General Debt Service Fund Reserve Policy



I. **Authority:**

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of Finance.

II. **Purpose:**

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its General Fund and Debt Service Fund Reserves, how the Reserves will be funded, and the conditions under which the Reserves may be used.

III. **Applicability and Scope:**

This policy shall apply to the General Fund and the General Debt Service Fund under the budgetary and fiscal control of the City Manager and the City Council.

This policy is applicable to Governmental Funds, and is intended to supplement, not supersede, provisions of the City governing the issuance of bonds or other obligations secured in whole or in part by revenues held in or credited to a Governmental Fund.

IV. **Glossary** - See definitions related to this policy provided in the appendix.

General Fund and General Debt Service Fund Reserve Policy



V. Related Documents and References:

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy
- D. Debt Management Policy

VI. Policy:

General Fund

- A. Reserve Levels - The City will maintain a minimum Unassigned Fund Balance in the General Fund equivalent to ten percent (10%) of regular ongoing operating expenditures, with a goal of two months (16.67%) of regular ongoing operating expenditures.
- B. Committed Fund Balance - The City Council maintains the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an item placed on the City Council's agenda and approved at a City Council meeting. The action must either approve or rescind, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- C. Assigned Fund Balance - The City Council, through adoption of this policy, have authorized the City Manager and Chief Financial Officer / Director of Finance to jointly designate or commit assigned fund balances without further City Council approval. It should be noted that this authority only gives the ability to designate future "intended" uses of fund balance that is in excess of nonspendable, restricted, and committed amounts, and the minimum required reserve. It does not vest additional spending authority in the City Manager or Chief Financial Officer / Director of Finance. Subsequent appropriations of fund balance would continue to require City Council approval.

Spending Priorities - When expenditures are incurred for the purposes for which both restricted and unrestricted fund balance is available, the City will consider restricted funds to be spent before unrestricted funds. Further, if there is an expenditure incurred for purposes for which committed, assigned, or unassigned fund balance classifications could be used, the City will consider committed

General Fund and General Debt Service Fund Reserve Policy



funds to be spent before assigned funds, and will consider assigned funds to be spent before unassigned funds.

For the purposes of this policy, current fiscal year's actual expenditures will exclude significant Non-Recurring Items.

Debt Service Fund

- D. Reserve Levels – The City will maintain a minimum level of Restricted, Committed, and Assigned Fund Balance in the General Debt Service Fund between two (16.67%) to three (25%) months of the highest projected debt service over the succeeding debt service forecast. Amounts used in this calculation shall not include any amounts allocated for other purposes by the City Council.

While reserves for the General Fund and the Debt Service Fund are calculated separately, the resulting individual Reserve requirements will be combined into one figure to be compared with the total General Fund and Debt Service Fund's fund balance.

VII. Monitoring Performance

- E. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final fiscal year-end financial information becomes available. During the course of the fiscal year the Department of Finance shall closely monitor the City's revenues and expenditures to ensure Reserves are not used beyond any planned usage.
- F. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Finance based on the requirements outlined in this policy.
- G. Funding the Reserve – Funding of Reserve targets will generally come from excess revenues over expenditures or one-time revenues.
- H. Periodic Review of the Targets – At a minimum, during the annual financial planning / budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

General Fund and General Debt Service Fund Reserve Policy



VIII. Pooled Cash

Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenditures, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax collection cycle.

IX. Conditions for Use of Reserves

General Fund

It is the intent of the City to limit the use of General Fund Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

Debt Service Fund

It is the intent of the City to limit the use of Debt Service Reserves to address the repayment of any outstanding debt.

X. Excess of Reserves

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

General Fund

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance.

General Fund and General Debt Service Fund Reserve Policy



Priority will be given to those items that relieve budget or financial operating pressure in future periods;

2. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenditures for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Department of Finance.

Debt Service Fund

1. Use to re-pay any outstanding debt or obligations.

XI. Authority over Reserves

The City Council may authorize the use of Reserves. The Department of Finance will regularly report both current and projected Reserve levels to the City Manager and City Council.

XII. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XIII. Metrics:

To be developed and managed accordingly.

XIV. Records:

There are no records associated with this policy.

General Fund and General Debt Service Fund Reserve Policy



- XV. **Process Flow Map:**
Not Applicable.
- XVI. **Forms:**
Not Applicable
- XVII. **Appendices:**
Not Applicable.

Enterprise Fund Reserve Policy



I. Authority:

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/ Director of Finance.

II. Purpose:

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. The Enterprise Funds Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Enterprise Fund Reserve, how the Reserve will be funded, and the conditions under which the Reserves may be used. This policy is intended to supplement, but not supersede, provisions of ordinances of the City governing the issuance or incurrence of bonds or other obligations secured in whole or in part by revenues or credited to an Enterprise Fund.

III. Applicability and Scope:

This policy shall apply to all Enterprise Funds under the budgetary and fiscal control of the City Manager and the City Council.

This policy is applicable to Enterprise Funds, and is intended to supplement, not supersede, provisions of the City governing the issuance of bonds or other obligations secured in whole or in part by revenues held in or credited to an Enterprise Fund.

IV. Glossary - See definitions related to this policy provided in the appendix

Enterprise Fund Reserve Policy



V. Related Documents and References:

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

VI. Policy:

Reserve Levels -The City will maintain the following minimum reserve levels in each Enterprise Fund, consistent with State law and the terms of ordinances pursuant to which obligations have been issued or incurred that are secured in whole or in part by revenues held in or credited to an Enterprise Fund:

A. Water and Sewer Fund

- 1. A goal of a minimum level of Working Capital in Enterprise Funds equivalent to three (25%) months of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items.
- 2. A goal of a minimum level of Working Capital in Enterprise Funds equivalent to three (25%) months of the amount being paid in Debt Service payments for the subsequent fiscal year.
- 3. A minimum Reserve of 62 Days Cash on Hand with a goal of 250 Days Cash on Hand.

B. All other Enterprise Funds

- 1. A goal of a minimum level of Working Capital in Enterprise Funds equivalent to three (25%) months of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items.
- 2. A goal of a minimum level of Working Capital in Enterprise Funds equivalent to three (25%) months of the amount being paid in Debt Service payments for the subsequent fiscal year.
- 3. A minimum Reserve of 62 Days Cash on Hand with a goal of 150 Days Cash on Hand.

Enterprise Fund Reserve Policy



4. The City's goal is that no Enterprise Fund shall have a negative Unrestricted Net Position.
5. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital and/or Days Cash on Hand outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

VII. Monitoring Performance

- A. For purposes of this calculation, Working Capital will include long-term investments that can be liquidated within five business days. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final fiscal year-end financial information becomes available. During the course of the fiscal year the Department of Finance shall closely monitor the City's revenues and expenses to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Finance based on the requirements outlined in this policy.
- C. Funding the Reserve- Funding of Reserve targets will generally come from excess revenues over expenses or one-time revenues.
- D. Periodic Review of the Targets – At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

VIII. Pooled Cash

Cash Balance- In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense.

Enterprise Fund Reserve Policy



The Reserve is intended to support this effort and counterbalance the tax collection cycle.

IX. Conditions for Use of Reserves

It is the intent of the City to limit use of Enterprise Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

X. Excess of Reserves

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;
3. One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenses as prepared by the Department of Finance.

Enterprise Fund Reserve Policy



XI. **Authority over Reserves**

The City Council may authorize the use of Reserves. The Department of Finance will regularly report both current and projected Reserve levels to the City Manager and City Council.

XII. **Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XIII. **Metrics:**

To be developed and managed accordingly.

XIV. **Records:**

There are no records associated with this policy.

XV. **Process Flow Map:**

Not Applicable.

XVI. **Forms:**

Not Applicable.

XVII. **Appendices:**

Not Applicable.

Internal Service Fund Reserve Policy

Insurance Funds

I. Authority:

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day to day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/ Director of Finance.

II. Purpose:

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. The Internal Service Insurance Funds Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Internal Service Insurance Funds Reserve, how the Reserve will be funded, and the conditions under which the Reserves may be used.

III. Applicability and Scope:

This policy shall apply to all Internal Service Insurance Funds under the budgetary and fiscal control of the City Manager and the City Council.

IV. Glossary - See definitions related to this policy provided in the appendix

V. Related Documents and References:

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

Internal Service Fund Reserve Policy Insurance Funds

VI. Policy:

Reserve Levels-The City will maintain the following minimum reserve levels in all Internal Service Insurance Funds:

1. A minimum level of Working Capital in Insurance Funds between two and three months of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items.
2. No Insurance Fund shall have a negative Unrestricted Net Position.
3. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

VII. Monitoring Performance

- A. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final year-end account information becomes available. During the course of the fiscal year the Department of Finance shall closely monitor the City's revenues and expenses to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Finance based on the requirements outlined in this policy.
- C. Funding the Reserve- Funding of internal service insurance funds Reserve targets will generally come from excess revenues over expenses or one-time revenues.
- D. Periodic Review of the Targets - At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

Internal Service Fund Reserve Policy

Insurance Funds

VIII. Pooled Cash

Cash Balance- In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax collection cycle.

IX. Conditions for Use of Reserves

It is the intent of the City to limit use of internal service insurance fund Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

X. Excess of Reserves

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
3. Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in



the context of multi-year projections of revenue and expenses as prepared by the Department of Finance.

XI. **Authority over Reserves**

The City Council may authorize the use of Reserves. The Department of Finance will regularly report both current and projected Reserve levels to the City Manager and City Council.

XII. **Quality Control and Quality Assurance:**

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XIII. **Metrics:**

To be developed and managed accordingly.

XIV. **Records:**

There are no records associated with this policy.

XV. **Process Flow Map:**

Not Applicable.

XVI. **Forms:**

Not Applicable.

XVII. **Appendices:**

Internal Service Fund Reserve Policy

Non-Insurance Funds



I. Authority:

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day to day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/ Director of Finance.

II. Purpose:

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenses. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. The Internal Service Fund Reserves (for non-insurance funds) are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/ or opportunities and to minimize the costs associated with short- term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Non-Insurance Internal Service Fund Reserve, how the Reserve will be funded, and the conditions under which the Reserves may be used.

III. Applicability and Scope:

This policy shall apply to all Non-Insurance Internal Service Funds under the budgetary and fiscal control of the City Manager and the City Council.

IV. Glossary - See definitions related to this policy provided in the appendix

V. Related Documents and References:

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

VI. Policy:

Reserve Levels - The City will maintain the following minimum reserve levels in all Non-Insurance Internal Service Insurance Funds:

Internal Service Fund Reserve Policy

Non-Insurance Funds



1. A minimum level of Working Capital in Non-Insurance Internal Service Funds equivalent to three percent (3%) of regular, on-going operating expenses (including transfers out). This calculation does not include non-recurring items.
2. No Internal Service Fund shall have a negative Unrestricted Net Position.
3. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

VII. Monitoring Performance

- A. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final year-end account information becomes available. During the course of the fiscal year the Department of Finance shall closely monitor the City's revenues and expenses to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Finance based on the requirements outlined in this policy.
- C. Funding the Reserve- Funding of internal service Reserve targets will generally come from excess revenues over expenses or one-time revenues.
- D. Periodic Review of the Targets – At a minimum, during the annual financial planning/budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

VIII. Pooled Cash

Cash Balance- In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenses, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax collection cycle.

IX. Conditions for Use of Reserves

Internal Service Fund Reserve Policy

Non-Insurance Funds



It is the intent of the City to limit use of internal service Working Capital Reserves to address unanticipated, Non-Recurring needs. Reserves shall not be applied to recurring annual operating expenses. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

X. Excess of Reserves

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. One-time expenses that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
3. Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenses as prepared by the Department of Finance.

XI. Authority over Reserves

The City Council may authorize the use of Reserves. The Department of Finance will regularly report both current and projected Reserve levels to the City Manager and City Council.

XII. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

Internal Service Fund Reserve Policy Non-Insurance Funds



- XIII. **Metrics:**
To be developed and managed accordingly.
- XIV. **Records:**
There are no records associated with this policy.
- XV. **Process Flow Map:**
Not Applicable.
- XVI. **Forms:**
Not Applicable.
- XVII. **Appendices:**
Not Applicable.

Special Revenue Fund Reserve Policy



I. Authority:

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of Finance.

II. Purpose:

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. In addition, this policy is intended to document the appropriate Reserve level to protect the City's credit worthiness and provide adequate cash flow based upon the traditional operating cycle. Reserves are accumulated and maintained to provide stability and flexibility to respond to unexpected adversity and/or opportunities and to minimize the costs associated with short-term cash borrowing.

This policy establishes the amounts the City will strive to maintain in its Special Revenue Funds as Reserves, how the Reserves will be funded, and the conditions under which Reserves may be used.

III. Applicability and Scope:

This policy shall apply to all Special Revenue Funds under the budgetary and fiscal control of the City Manager and the City Council except the Crime Control and Prevention District Fund.

This policy is applicable to Governmental Funds, and is intended to supplement, not supersede, provisions of the City governing the issuance of bonds or other obligations secured in whole or in part by revenues held in or credited to a Governmental Fund.

IV. Glossary - See definitions related to this policy provided in the appendix

V. Related Documents and References:

- A. Operating and Capital Budget Policy
- B. Long-Term Financial Planning Policy
- C. Capital Asset Investment and Management Policy

Special Revenue Fund Reserve Policy



VI. Policy:

Reserve Levels - The City will maintain the following minimum Fund Balance amounts, with Fund Balance for purposes of this policy being the combined total of the Assigned and Restricted Fund Balance classifications:

1. A minimum Fund Balance in Special Revenue Funds equivalent to two months (16.67%) of regular, on-going Operating Expenditures (including operating transfers out). This calculation shall not include Non-Recurring Items.
2. A minimum Fund Balance in Special Revenue Funds equivalent to two months (16.67%) of the amount being paid in Debt Service payments for the subsequent year.
3. The applicable cumulative total of all above requirements will be the minimum reserve requirement for each Special Revenue Fund.
4. In addition, the City acknowledges that initially, not all funds will meet the minimum requirement for Fund Balance outlined in this policy. A fund will be considered compliant with this policy as long as the financial position shows continuous improvement each fiscal year.

VII. Monitoring Performance

- A. The City will measure its compliance with this policy on an annual basis as of September 30th each year or as soon as practical after final fiscal year-end financial information becomes available. During the course of the fiscal year the Department of Finance shall closely monitor the City's revenues and expenditures to ensure Reserves are not used beyond any planned usage.
- B. If, based on staff's analysis and forecasting, the target level of Reserves is not met at fiscal year-end or is not likely to be met at any point within a five-year time horizon, then during the annual budget process a plan to replenish the Reserve levels will be developed by collaboration among affected departments and the Department of Finance based on the requirements outlined in this policy.
- C. Funding the Reserve - Funding of Reserve targets will generally come from excess revenues over expenditures or one-time revenues.

Special Revenue Fund Reserve Policy



- D. Periodic Review of the Targets – At a minimum, during the annual financial planning / budget process staff shall review the current and five-year projected Reserves to ensure that they are appropriate given the economic and financial risk factors the City is subject to.

VIII. Pooled Cash

Cash Balance – In order to provide liquidity adequate to meet the needs and demands of providing government services including unanticipated reductions in revenues or unplanned increases in expenditures, Cash Balances will be maintained and managed through the Pooled Cash method in such a way as to minimize short-term borrowing. This reduces overall cost to taxpayers by minimizing interest expense. The Reserve is intended to support this effort and counterbalance the tax collection cycle.

IX. Conditions for Use of Reserves

It is the intent of the City to limit use of special revenue fund Reserves to address unanticipated, Non-Recurring needs. Reserves shall not normally be applied to recurring annual operating expenditures. Reserves may, however, be used to allow time for the City to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in the context of an adopted long-term plan.

X. Excess of Reserves

In the event Reserves exceed the minimum balance requirements, at the end of each fiscal year, any excess Reserves may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service, pension, and other post-employment benefits as directed and approved within the long-term financial plan and the annual budget ordinance. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. Appropriated to lower the amount of bonds or increase the pay-as-you-go contributions needed to fund capital projects in the City's Capital Improvement Plan;

Special Revenue Fund Reserve Policy



3. One-time expenditures that do not increase recurring operating costs that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs; or
4. Start-up expenditures for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenditures as prepared by the Department of Finance.

XI. Authority over Reserves

The City Council may authorize the use of Reserves. The Department of Finance will regularly report both current and projected Reserve levels to the City Manager and City Council.

XII. Quality Control and Quality Assurance:

It is the responsibility of the Chief Financial Officer/Director of Finance to ensure the presence of procedures that provide sufficient guidance to affected City personnel to fulfill the intent of this policy.

These policies will be reviewed at least annually and updated on an as-needed basis.

XIII. Metrics:

To be developed and managed accordingly.

XIV. Records:

There are no records associated with this policy.

XV. Process Flow Map:

Not Applicable.

XVI. Forms:

Not Applicable.

XVII. Appendices:

Not Applicable.



Capital Expenditures and Improvements Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines for the management of certain City capital expenditures, to review and monitor the state of the City's capital assets, setting priorities for the addition, replacement, and renovation of such assets based on needs, funding alternatives, and availability of resources.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Capital Improvements Planning

The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance, and replacement costs shall be fully costed.

B. Replacement of Capital Assets on a Regular Schedule

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to the aforementioned schedule.



Capital Expenditures and Improvements Policy

C. Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues (pay-go funding); it can take the funds from unassigned fund balance, assigned fund balance, or Net Position as allowed by the Unassigned/Assigned Fund Balance or Net Position Policy Statements; or it can borrow money through the issuance of debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, commercial paper, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

D. Lake Worth Expenditures

Proceeds from the sale of Lake Worth leases shall be escrowed and designated for water and wastewater improvements within the area of the City of Fort Worth surrounding and adjoining Lake Worth.

E. Surplus Bond Funds (M&C G-14441, July 27, 2004)

A “Restricted Residual Account” shall be established to record and manage surplus project funds. Surplus project funds may become available after the completion of a specific, voter- approved bond project or may result when a bond project is modified or eliminated without being simultaneously replaced by another eligible project.

Funds in the Restricted Residual Account may be used for projects consistent with the voted purpose of the bonds to:

- Finance cost overruns on bond projects within the same bond proposition;
- Reduce outstanding debt at the end of the bond program; and
- Fund newly identified projects within the voted purposes of an approved bond proposition only after all voter-approved projects /categories within the same proposition are substantially complete. A project would be considered substantially complete when design has been fully completed, construction is substantially underway, and staff has prepared cost projections that include ample contingencies to complete the project in the event unforeseen costs should arise.



Capital Expenditures and Improvements Policy

F. Spending Priority of Capital Project Funding Sources (excluding grants)

Many capital projects that are administered by the City of Fort Worth have multiple funding sources, which can include internal and external sources. The purpose of this section of the policy is to provide guidelines with respect to which funding sources should be expended in which order. Several scenarios apply based upon whether the project has bond funding. The questions below are intended to provide assistance in selecting which priority model to use.

1. Does the project have bond funds? Yes or No?
2. If “no” to question number 1, use Spending Priority Model A
3. If “yes” to question number 1, were the bonds issued before or after 2014? Before or After?
4. If “after” is the response to question 3, use Spending Priority Model B
5. If “before” is the response to question 3, use Spending Priority Model A

Spending Priority Model A (No Bond Funds OR Bond Funds Issued Before Fiscal Year 2014)

Priority One: sources of funds that should be spent first include projects where a source external to the City is funding a portion of the project. Examples of sources of funds that come from outside the City include:

- An inter-local agreement with another governmental agency
- Contribution from an outside source, i.e. a donation, or gift of funds
- Developer contributions

Priority Two: proceeds from any type of debt issuance, including tax notes, bonds, loans, etc. Each department should keep in mind that the failure to spend debt proceeds in a timely manner results in substantial additional overhead for the City due to additional IRS reporting requirements.

Priority Three: Externally restricted funding sources. These types of funding sources include those items where an external restriction exists on the use of funds. Examples include the Crime Control and Prevention District or the Environmental Management Fund, where restrictions in the state law exist.

Priority Four: Internally restricted funding sources. Similar to the above,



Capital Expenditures and Improvements Policy

these are funding sources where internal restrictions exist. Traditionally internal restrictions exist due to an action taken by the Mayor and Council, such as the adoption of the Financial Management Policy Statements which designate the use of specific revenues to specific purposes, i.e. DFW Airport Sharing Revenue to the Culture and Tourism activity or Gas Well Lease income to specific purposes.

Priority Five: Non-restricted internal funding sources. These would primarily be funding sources, such as the General Fund, where funds can be used for any use the City deems and warrants necessary. These funds should always be spent last due to the ability to re-program any remaining funds when a project is completed to other identified needs within the City.

Spending Priority Model B (Project Includes Bond Funds issued During or After Fiscal Year 2014)

Priority One: proceeds from any type of debt issuance, including tax notes, bonds, loans, etc. Each department should keep in mind that the failure to spend debt proceeds in a timely manner results in substantial additional overhead for the City due to additional IRS reporting requirements.

Priority Two: sources of funds that should be next include projects where a source external to the City is funding a portion of the project. Examples of sources of funds that come from outside the City include:

- An inter-local agreement with another governmental agency
- Contribution from an outside source, i.e. a donation, or gift of funds
- Developer contributions

Priority Three: Externally restricted funding sources. These types of funding sources include those items where an external restriction exists on the use of funds. Examples include the Crime Control and Prevention District or the Environmental Management Fund, where restrictions in the state law exist.

Priority Four: Internally restricted funding sources. Similar to the above, these are funding sources where internal restrictions exist. Traditionally internal restrictions exist due to an action taken by the Mayor and Council, such as the adoption of the Financial Management Policy Statements which designate the use of specific revenues to specific purposes, i.e. DFW Airport Sharing Revenue to the Culture and Tourism



Capital Expenditures and Improvements Policy

activity or Gas Well Lease income to specific purposes.

Priority Five: Non-restricted internal funding sources. These would primarily be funding sources, such as the General Fund, where funds can be used for any use the City deems and warrants necessary. These funds should always be spent last due to the ability to re-program any remaining funds when a project is completed to other identified needs within the City.

G. Spending Priority of Grant Related Capital Projects

Spending Priority Model B identified above should generally be followed for grant funded projects, as long as the priorities and methodologies are consistent with the grant requirements. Where the grant requirements differ from the above identified City priorities, the grant priorities should prevail.



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Financial Management Services Department (FMS). This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of Finance (“CFO”).

II. Purpose

This policy defines and provides the guiding principles with respect to the financial management of capital asset for the City of Fort Worth (“the City”). The objectives of this policy are to ensure consistent capital asset practices in accordance with Generally Accepted Accounting Principles (GAAP) and applicable regulatory agencies and to safeguard against loss, unauthorized use, or misappropriation of assets. Controls are created to establish, maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the decentralized nature of the processes associated with capital assets while also providing standards and minimally acceptable practices for these activities.

III. Applicability and Scope

All employees of the City, including uniformed employees in positions who are responsible for performing fiscal operations described herein, shall apply the principles of this policy. This may include, but not be limited to, staff who purchase, receive, monitor or dispose of capital assets. Further, this policy shall cover all funds and capital assets under the control of the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the Glossary for Financial Management Policies.



V. **General Information**

The Governmental Accounting Standards Board (GASB) provides the following authoritative definition of capital assets for state and local governments:

The term *capital assets* includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital assets should be recorded at historic cost or, if the cost is not readily determined, at estimated historic cost. Cost shall include applicable ancillary costs necessary to place the asset in its intended location and condition for use. All costs should be documented, including methods and sources used to establish any estimated costs.

The City acquires capital assets in one of the following ways:

1. Purchased assets – The recording of purchased assets should be made on the basis of actual costs, including all appropriate ancillary costs, based on vendor invoice or other supporting documentation.
2. Constructed assets – All direct costs (including labor) associated with the construction project should be included in determining the asset valuation.
3. Donated assets – Capital assets acquired by donation should be valued based on the acquisition value at the time of receipt.

VI. **Responsibility / Authority**

City-wide Department responsibilities:

- A. Serve as custodians of capital assets including land, land improvements, vehicles, machinery and equipment (including rolling stock), that are assigned to their departments.



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- B. Ensure full departmental compliance with the established capital asset policy in order to maintain adequate records of the City's capital assets.
 - C. Each department head must appoint a department designee that has knowledge and experience in capital purchasing and management of project expenditures. Department designee responsibilities include but are not limited to:
 - Perform a monthly review of the department's purchased, donated, and constructed assets added into PeopleSoft Asset Management (PSAM) and communicate with the Capital Assets Team regarding any discrepancies
 - Review and update the department's non-financial asset information in the PSAM system
 - Identify capital asset transfers, impairments, and disposals, and provide the Capital Assets Team documentation within 30 days of the occurrence
 - Coordinate the department's review of the current capital asset register and complete the Annual Asset Physical Inventory

FMS responsibilities:

- A. The Capital Asset Supervisor and Assistant Finance Director over Accounting shall ensure that all capital assets belonging to the City are properly identified and recorded in the PeopleSoft General Ledger module and that the PSAM module is reconciled, at least monthly, to general ledger balances.
 - B. The Capital Asset Supervisor is responsible for maintaining a current listing of Capital Asset Designees from all City departments.
 - C. The Capital Asset Supervisor must oversee the review of all transactions related to capital assets at least monthly and update the PSAM system, as required, upon validation of the transactions or corrections.
 - D. The Capital Asset Supervisor and Assistant Finance Director over Accounting are responsible for ensuring that journal entries and monthly depreciation expense are properly recorded in the general ledger and changes noted by the department designees are recorded in the PSAM system.
-

- E. FMS is responsible to provide department representatives with the necessary training in capital asset management to effectively fulfill their duties and responsibilities under this policy.

VII. Asset Classification

The City categorizes capital assets into the following:

A. Land

Land includes all land parcels purchased or otherwise acquired by the City for building sites, streets, right of way, recreation, future use, etc. This does not include land held for resale, which is accounted for as inventory.

Land is frequently associated with some other asset (e.g., land under a building or road). Land should always be treated and accounted for separately. The cost of the land should include not only the acquisition price, but also the cost of initially preparing land for its intended purpose, provided these preparations have an indefinite useful life, like the land itself. The recorded cost of land includes (1) the contract purchase price; (2) the costs of closing the transaction and obtaining title, including commissions, options, legal fees, title search, insurance, and past due or current taxes; (3) the costs of surveys; and (4) the cost of preparing the land for its particular use such as clearing and grading. If the land is purchased for the purpose of constructing a building, all costs incurred up to the excavation for the new building should be considered land costs. Removal of an old building, clearing, grading and filling are considered land costs because they are necessary to get the land in condition for its intended purpose. Any proceeds obtained in the process of getting the land ready for its intended use, such as salvage receipts on the demolition of the old building or the sale of cleared timber, are treated as reductions in the price of the land. Capitalization of land costs may include, but are not limited to, the following:

- Original contract price
- Brokers' commissions
- Legal fees for examining and recording title



- Appraisal fees
- Cost of title guarantee insurance policies
- Cost of real estate surveys
- Cost of excavation, grading or filling of land and razing of an old building
- Payment of noncurrent taxes accrued on the land at date of purchase, if payable by purchaser

Improvements other than buildings (land improvements) is used for permanent (i.e., non-moveable) improvements, other than buildings, that add value to the land, but do not have an indefinite useful life. Examples include, fences, retaining walls and parking lots.

B. Buildings

- All permanent structures are included in the classification of buildings. The costs of an improvement (or betterment) are normally added to the cost of the related structure, rather than being treated as a separate asset. The same is true of restoration costs following a capital asset impairment. Capitalization of costs related to buildings include, but are not limited to, the following:
 - Original contract price of the asset acquired or cost of design and construction
 - Expenses incurred in remodeling, reconditioning, or altering a purchased building to make it available for the purpose for which it was acquired.
 - Expenses incurred for the preparation of plans, specifications, blueprints, etc.
 - Cost of building permits
 - Payment of noncurrent taxes accrued on the building at date of purchase, if payable by purchaser
 - Architects' and engineers' fees for design and supervision
 - Costs of temporary facilities used during the construction period



C. Infrastructure

Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

D. Machinery and equipment

This classification includes construction and maintenance equipment, office equipment and furnishings, etc. Capitalization of equipment costs include but are not limited to, the following:

- Original contract or invoice cost
- Freight, acquisition fees, import duties, handling and storage costs
- Specific in-transit insurance charges
- Installation charges

E. Vehicles

A motor vehicle is a self-propelled road vehicle that is used for the transportation of passengers, or passengers and property. The capitalization amount includes the total purchase price less any applicable discounts and any ancillary payments required to place the asset in its intended state of operation.

F. Intangible Assets

Intangible assets are those that lack physical substance, are non-financial in nature and have an initial useful life extending beyond a single reporting period. Intangible assets must be identifiable, meaning they are either capable of being separated by means of sale, transfer, license or rent, or that they arise from contractual or other legal rights.

Intangible assets acquired or developed by the City could include licensed software, internally generated software, works of arts and historical treasures. Other examples

of intangible assets the City may own include easements, water rights, timber rights, patents and trademarks.

G. Construction Work in Progress

Construction work in progress represents capitalized costs related to a capital asset that is not yet substantially ready to be placed in service. For construction work in progress assets, no depreciation is recorded until the asset is placed in service. When the asset is placed in service, the asset is reclassified to the correct category and depreciation begins.

VIII. **Capitalization**

A. Capitalization Thresholds

1. Land must be capitalized regardless of the value or cost.
2. Buildings must be capitalized regardless of the cost.
3. Infrastructure must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more.
4. Betterments and Improvements qualifying as a capital asset is defined as a single item with an acquisition cost of \$25,000 or more and has a useful life of 2 years or greater.
5. Machinery and Equipment qualifying as a capital asset is defined as a single item with an acquisition cost of \$25,000 or more and has a useful life of 2 years or greater. This includes items designed for off road.
6. Vehicles must be capitalized when the useful life is 4 years or greater, the cost is \$5,000 or greater and it meets both of the following criteria:
 - Self-propelled
 - Primary use is on public streets and the unit is street legal

7. Intangible assets must be capitalized when the useful life is 3 years or greater and the cost is \$100,000 or more.

B. Contributed or Donated Assets

Contributed or donated assets must be recorded at acquisition value. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

IX. **Betterments, Improvements and Repair and Maintenance**

A. Betterments

A betterment materially renovates or enhances a previously capitalized asset without introduction of a completely new unit. Alterations that change the physical structure of assets (e.g., cutting new entry and exit openings or closing old ones; erecting new walls, windows and partitions or removing old ones) but neither materially add value to the asset nor prolong its useful expected life should be charged to maintenance expense. Examples of betterments include:

- Enhancement of an old shingle roof through the addition of modern, fireproof tiles
- “Major catch-up” repair to or rehabilitation of an existing neglected asset that extends the useful life or substantially increases the value of the asset.

A betterment that meets the capitalization threshold in section VIII should be capitalized.

B. Improvements

Improvements include additions of new components to previously capitalized assets that either increase the assets’ value, extend the useful life, increase the normal rate of output, lower the operating cost, or increase the efficiency of the existing asset. Replacements of components of existing capitalized assets with improved or superior

units, such that the value of the assets is increased, are also classified as improvements.

Examples include:

- Installation of an air condition system where there previously was none
- Installation of a crane on a truck that did not previously have one
- Removal of a major part or component of equipment and the substitution of a new part or component that increases either the value or useful life
- Addition of a new wing on a building

An improvement that meets the capitalization threshold in section VIII should be capitalized.

C. Repair and Maintenance

Maintenance and repairs can be distinguished from betterments and improvements in that maintenance and repairs are not intended to alter or change the asset or to increase the useful life of the asset, but rather to sustain the asset in its present condition. A cost will qualify as maintenance if any of the following are true:

- Recurs on an ongoing basis (scheduled maintenance) and keeps the asset in a useable condition
- Does not add substantially to the value of the asset (i.e., it does not meet the requirements in section VIII to be capitalized).
- Simply restores a capital asset to its former condition, addressing normal wear and tear associated with the use of an asset
- Facilitates asset utilization for its original useful life

Examples include:

- Painting and similar activities
- Engine overhaul in a vehicle
- Resurfacing a roof with similar materials
- Remodeling and rearrangement costs



Expenditures attributable to repair and maintenance after the asset has been placed in service will not be capitalized and will instead be charged to maintenance expense.

X. Depreciation

Depreciation is defined as a reduction in the value of an asset with the passage of time, due in particular to wear and tear. Depreciation will be calculated and recorded monthly for the City's depreciable assets in accordance with GAAP. FMS is responsible to record depreciation on a monthly basis.

The City uses the straight-line method of depreciation and a full month of depreciation is taken in the original month of acquisition or capitalization. To calculate depreciation expense using the straight-line method:

$$\text{Annual Depreciation} = \frac{\text{Cost} - \text{Salvage Value}}{\text{Asset Useful life (in years)}}$$

Salvage value is an estimate of the amount that will be realized at the end of useful life of a depreciable asset. The City may assume that salvage value will be insignificant and therefore, will not use it in the depreciation calculation.

Asset must be depreciated according to the useful life guidelines established by the City. These guidelines are summarized below:

- Buildings: 20 - 40 years
- Infrastructure: 20 - 60 years
- Machinery and Equipment: 2 - 20 years
- Vehicles; 4 – 8 years
- Runways and Taxiways: 20 - 30 years
- Water and Sewer Equipment: 5 - 30 years
- Water and Sewer Infrastructure: 25 - 60 years

The following capital assets are not depreciated:

- Land



- Intangible assets with indefinite useful lives
- Construction Work in Progress

XI. Retirement

All capital assets that are sold, exchanged, traded in, donated, stolen, damaged beyond repair or in any way removed from service and disposed of during the current fiscal period should be recorded as retirements in the PSAM system.

When retiring an asset, the Department that had custody of the asset must complete and submit an Asset Retirement Form to the Capital Assets Team. The Asset Retirement Form should be properly approved by the Department with electronic signature and date on the form.

XII. Impairment

The department designee is responsible for determining whether an asset should be classified as impaired. The Capital Asset team in FMS is available to assist in the determination.

In order to determine impairment, one or more of the following conditions must apply:

- Evidence of physical damage (building damaged by fire or flood, restoration efforts are needed to restore service utility)
- Enactment or approval of laws or regulations or other changes in environmental factors
- Technological development resulting in a change of the expected duration of use of a Capital Asset
- A change in the manner or expected duration of use of a Capital Asset
- Construction stoppage (stoppage of construction of a building due to lack of funding).

If the asset is not impaired, the department designee should re-evaluate the remaining useful life and salvage value (if any). All impairment decisions should be communicated



to the FMS Capital Assets Supervisor by the department designee, and must be reviewed and properly approved by the Department.

XIII. Transfers

When an asset is exchanged between departments, the Capital Asset Team will transfer the asset in the PSAM system. The Capital Asset Transfer Form shall be used to identify an asset transfer between City departments. The transfer must be approved by both the transferor and transferee departments before an asset is transferred.

When a capital improvement project is completed, the Capital Asset Team will transfer the project from Construction Work in Progress (CWIP) to the appropriate asset category in the PSAM system when the asset is put into service.

XIV. Monthly Review

The Department Capital Asset Designee is responsible for reviewing the departmental Capital Assets recorded in the PSAM system on a monthly basis. The department designee must review the records to identify any missing items, impairments, or retirements, as well as any completed CWIP projects and to communicate any needed changes to the Capital Assets Team.

The Capital Assets Supervisor is responsible for reconciling the balance recorded in the PSAM system to the ending balance of the General Ledger at least monthly.

XV. Physical Inventory

Each department must perform an Annual Asset Physical Inventory. The department designee is responsible for verifying the accuracy of the assets recorded in PSAM based on their physical observation of the department's assets.

XVII. Acquisition of Capital Assets

Capital assets shall be acquired by the City of Fort Worth, following all required federal, state, and local purchasing requirements. Assets acquired by the City shall be budgeted



and purchased only in capital project funds. No assets are to be acquired from operating funds.

For additional information or questions concerning this policy, please contact the FMS Capital Asset team at (817) 392-2460.



Debt Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines and principles to manage the City's use of debt financing which provides needed capital equipment and infrastructure improvements.

III. Scope:

This policy shall apply to all debt issued by the City of Fort Worth and any revenue pledged to debt payments which are under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Use of Debt Financing

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligation, certificates of participation, commercial paper, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law, shall only be used to purchase capital assets and equipment that cannot be prudently acquired from either current revenues, assigned fund balance, or Net Position, and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.



Debt Policy

B. Assumption of Additional Debt

The City shall not issue more debt than it retires each year without first conducting an objective analysis as to the City's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be considered before general obligation bonds. To the extent permitted by State law, commercial paper may be utilized and/or issued in the City's tax-supported and revenue-supported bond programs in order to: (1) provide appropriation authority for executing contracts on bond-funded projects; (2) provide interim construction financing; and (3) take advantage of lower interest rates in the short-term variable rate market; all of which provide the City with flexibility in timing its entry into the long-term fixed rate market.

C. Affordability Targets

1. General Obligation Bonds

The City shall use an objective analytical approach to determine whether it can afford to assume new general purpose debt (General Obligation bonds, tax notes, and Certificates of Obligation) beyond what it retires each year. This process shall take into consideration any potential impact to the City's credit ratings, the growth in the City's taxable assessed value, and the targeted debt service tax rate. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to assume new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to "afford" new debt as determined by the aforementioned standards.

2. Revenue Bonds

Revenue bonds are secured solely by the revenues of an operating fund. As a result, the credit markets look at the type of revenue securing the payment of debt service on the bonds to determine the level of security necessary for the purchase of the bonds.

Whether revenue bonds can be secured with gross revenues of the operating fund or net revenues (i.e., those revenues remaining after paying costs of operation and maintenance) is often determined by state law. Coverage requirements, and the need



Debt Policy

for and level of reserve funds to provide additional security in support of revenue bonds, are subject to rating agency review and market standards.

Generally, for the City to issue additional water and sewer revenue bonds, net revenues, as defined in the ordinance authorizing the revenue bonds, shall be a minimum of 125% of the average annual debt service and 110% of the debt service for the year in which requirements are scheduled to be the greatest, but should be at least 150% of the annual debt service for financial planning purposes. Annual adjustments to the City's rate structures will be made as necessary to maintain a minimum 150% coverage factor. Exceptions to these standards must be fully explained and justified.

Generally, for the City to issue additional stormwater revenue bonds, gross revenues, as defined in the ordinance authorizing the revenue bonds, shall be at least of 150% of the maximum annual debt service, however net revenues (after operations and maintenance expenses) should be at least 150% of the annual debt service for financial planning purposes. Annual adjustments to the City's rate structures will be made as necessary to maintain a minimum 150% coverage factor using net revenues.

Revenue bonds that may be issued to finance improvements for other activities (e.g., airports or convention center facilities) will necessitate the consideration of coverage and reserve fund requirements unique to the operating fund, such that the revenue bonds will be creditworthy and marketable.

3. Certificates of Obligation

Certificates of Obligation may be issued without a public election to finance any public work project or capital improvement, as permitted by State law. However, it is the policy of the City to utilize Certificates of Obligation to finance public improvements only in special circumstances and only after determining the City's ability to assume additional debt based on the standards identified above. Those special circumstances in which Certificates might be issued include, but are not limited to, situations where:

- Cost overruns on a general obligation bond-financed capital improvement have occurred;



Debt Policy

- “Emergency” conditions require a capital improvement to be funded rapidly;
- Financial opportunities unexpectedly arise to leverage funds from other entities and reduce the City’s capital cost for a community improvement;
- A capital improvement is a revenue-producing facility, but due to the nature of the project or the time it takes for the facility to become operational and produce revenues, the improvement may not generate sufficient revenues throughout the life of the improvement to support the indebtedness secured solely by the revenues to be produced by the improvement;
- It would be more economical to issue Certificates of Obligation rather than issuing revenue bonds; and
- The timing of the construction of a capital improvement and the expense of calling a bond election for a single proposition would, in the opinion of staff and with the approval of the Council, warrant the issuance of Certificates of Obligation to finance the capital improvement.

D. Debt Structure

Generally, the City shall issue bonds with an average life of approximately 10.5 years for general obligation bonds and approximately 12.0 years for revenue bonds. The structure should approximate level principal on general obligation bonds and level debt service for revenue bonds. With respect to the issuance of revenue bonds for a stand-alone or self-supporting project, the term of the debt and debt service structure shall be consistent with the useful life of the project and the revenue-generating capability of the project.

There shall be no debt structures, which include increasing debt service levels in subsequent years, with the exception of the first and second year of a payment schedule. There shall be no "balloon" bond repayment schedules, which consist of low annual payments and one large payment of the balance due at the end of the term. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. In the case of a revenue generating project, principal repayment should begin no later than the first full year after the project has been placed in service.



Debt Policy

Normally, there shall be no capitalized interest included in the debt structure unless there are no historical reserves upon which to draw.

E. Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.

F. Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue warrants a negotiated sale. The City shall attempt to award the bonds based on a true interest cost (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis that the NIC basis can satisfactorily determine the lowest and best bid.

G. Timing of Sales

The City may use the cash received through the issuance of notes pursuant to, or the appropriation authority that may be available in accordance with the commercial paper programs to begin capital projects approved under those programs. The City may also consider using reimbursement resolutions and its own cash to initiate certain projects. Consideration should be given to any lost interest earnings on the City's cash compared to the anticipated interest expense associated with the issuance of obligations by the City. This process will improve the City's ability to time its entry into the long-term fixed rate market and to manage its debt issuances and debt payments in order to minimize the impact on tax rates and utility rates.

H. Rating Agencies Presentations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's, Standard & Poor's, and Fitch.

I. Continuing Disclosure

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities



Debt Policy

and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff will undertake to update financial and pertinent credit information within six months of the end of the City's fiscal year and at such other times as may be indicated by material changes in the City's financial situation.

J. Debt Refunding

City staff shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding or advance refunding (i.e., bonds that are paid off on a date that is more than 90 days after the date the refunding bonds are issued) should exceed 3.5% of the par amount of the refunded maturities.

K. Interest Earnings

Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bond issues, to the extent permitted bylaw.

L. Lease/Purchase Agreements

Over the lifetime of a lease, the total cost to the City will generally be higher than purchasing the asset outright. As a result, the use of lease/purchase agreements and certificates of participation in the acquisition of vehicles, equipment, and other capital assets shall generally be avoided, particularly if smaller quantities of the capital asset(s) can be purchased on a "pay-as-you-go" basis.

M. Proposals from Investment Bankers

The City welcomes ideas and suggestions from investment bankers and will seek to gain information and knowledge from those firms which submit unique and innovative ideas.

N. Underwriting Syndicates

When a negotiated sale is deemed in the best interest of the City, underwriters shall be selected from a procurement process designed to yield the most qualified and experienced firms for the transaction. City staff will recommend the structure of underwriting syndicates, which will



Debt Policy

be effective for the type and amount of debt being issued. The City will consider its M/WBE goals in structuring syndicates.

O. Synthetic Advanced Refunding

The City may consider synthetic advance refunding when they produce a material economic benefit and will in no way impair the outstanding bond rating of the City.

1. The present value savings of any proposed transaction must be quantifiable, exceed 7 percent (7%) of the par amount of the refunded maturities, and not be based on projections.
2. Proposals submitted by investment firms for consideration by the City shall identify and address not only the benefits of the proposed transaction, but the potential negative impacts as well.
3. Additional transaction costs such as bond counsel, trustee, and financial/swap advisor shall be included in the savings calculation required above.
4. The City shall produce an analysis of the implications of paying a forward premium versus waiting to the current call date of the bonds.
5. Approval of the transaction must be obtained from the State Attorney General, to the extent required by Texas law.

Debt Monitoring Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of Finance.

II. Purpose

As a municipal government, the City issues both tax-exempt and taxable securities in the form of general obligation and revenue bonds as part of our on-going goal to create the most livable and best managed city in the country. The proceeds from these debt transactions are utilized to fund the City's comprehensive Capital Improvement Program for multiple sectors of our operation. It is considered best practice for the City, as part of the issuance of tax-exempt obligations, to adopt written procedures outlining how the City will maintain compliance with federal guidelines. The current version of such procedures was adopted on July 24, 2012, as Exhibit C - *Written Procedures Relating to Continuing Compliance with Federal Tax Covenants* to the City's 23rd Supplemental Ordinance authorizing the issuance and sale of the City's Water and Sewer Revenue Refunding Bonds, Series 2012 (Ordinance No. 201301-07-2012). This policy is intended to supplement such *Written Procedures*, as the same may be updated from time to time by action of the City Council.

III. Applicability and Scope

This policy shall apply to all debt issuances under the fiscal control of the City Manager and the City Council and issued by the City of Fort Worth (the "City" or "Issuer"). Sections V through IX pertain only to tax-exempt debt issuances by the City (the "Obligations").

IV. Glossary

See Definitions related to this policy provided in the appendix.



Debt Monitoring Policy

V. Arbitrage Compliance:

Federal income tax laws generally restrict the ability to earn arbitrage in connection with the Obligations. "Arbitrage," in this context, refers to any profit earned from investing the proceeds from the issuance of any Obligations at a yield that is higher than that on such Obligations.

Federal income tax laws restrict Arbitrage via two separate mechanisms: "yield restriction" and the "rebate requirement." Yield restriction prohibits the *investment* of bond proceeds at a rate higher than the yield on the related Obligations. The rebate requirement requires an issuer to *rebate* to the federal government any Arbitrage earned from the investment of Obligations.

Federal income tax laws provide exceptions to the yield restriction and rebate requirement rules, the most common of which are applicable to bond proceeds allocated to construction expenditures. Certain procedures related to these exceptions are set forth in Section VII below (see procedures A and B, related to exceptions from yield restriction, and procedure C, related to exceptions from the rebate requirement). The exceptions must be evaluated independently, as the applicability of an exception from yield restriction does not guarantee an exception from the rebate requirement. Bond Counsel should be consulted in determining the available exceptions and procedures with respect to Obligations issued for construction projects involving timelines in excess of those described below.

The Responsible Person will review the Closing Documents and Section VII below periodically (at least once a fiscal year) to ascertain compliance with Arbitrage restrictions and applicable exceptions.

VI. Review of Federal Tax Certificate for Each Issuance

The Issuer's Chief Financial Officer (such officer, together with other employees of the Issuer who report to such officer, are, collectively, the "Responsible Person") will review and track the federal tax certificate prepared in connection with each issuance of Obligations.

VII. Compliance Procedures Applicable to Obligations Issued for Construction and Acquisition Purposes

With respect to the investment and expenditure of the proceeds of the Obligations that are issued to finance public improvements or to acquire land or personal property, the Responsible Person will:

- A. Instruct the appropriate person who is primarily responsible for the construction, renovation or acquisition of the facilities financed or refinanced with the Obligations (the "Project") that (i) binding contracts for the expenditure of at least 5% of the proceeds of the Obligations must be entered into within six months of the date of closing of the Obligations (the "Issue Date") and that (ii) the Project must proceed with due diligence.



Debt Monitoring Policy

- B. Monitor progress to ensure that at least 85% of the proceeds of the Obligations to be used for the construction, renovation or acquisition of the Project are expended within three years of the Issue Date.
- C. Monitor to ensure proceed expenditures from project Obligation issuances comply with one of the following applicable schedules^{1,2,3}:
- a) Six-Month Expenditure Schedule. All proceeds must be spent within six months.
 - b) Eighteen-Month Expenditure Schedule:
 - i. By six (6) months following receipt of the proceeds, fifteen percent (15%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - ii. By twelve (12) months following receipt of the proceeds, sixty percent (60%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - iii. By eighteen (18) months following receipt of the proceeds, one hundred percent (100%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - c) Two-Year Expenditure Schedule. The two-year expenditure schedule is available only for proceeds used to fund construction projects. A project will qualify as a construction project if at least 75% of the proceeds will actually be used for actual construction (versus acquisition) costs. The two-year expenditure exception requires expenditure of the proceeds within the following schedule:
 - i. By six (6) months following receipt of the proceeds, ten percent (10%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.

¹ For more information regarding these expenditure schedules, please refer to McCall Parkhurst & Horton, L.L.P.'s Memorandum entitled *Arbitrage Rebate Regulations*, attached to the Federal Tax Certificates for the Obligations at issue.

² The spending requirements do not generally apply to amounts held in a reasonably required reserve fund, except in certain cases related to the two-year exception period.

³ "Proceeds" as used in this Section VII(b) generally includes investment earnings, but excludes funds held in a bona fide debt service fund.

Debt Monitoring Policy

- ii. By twelve (12) months following receipt of the proceeds, forty-five percent (45%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - iii. By eighteen (18) months following receipt of the proceeds, seventy-five percent (75%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
 - iv. By twenty-four (24) months following receipt of the proceeds, one hundred percent (100%) of the proceeds (together with any amounts received from investments thereof) must have been spent on the designated projects.
- D. Monitor the yield on the investments purchased with proceeds of the Obligations to ensure the yield of such investments is restricted to the yield on the Obligations after three years of the Issue Date;
- E. Monitor the investment of all amounts deposited into a sinking fund or funds pledged (directly or indirectly) to the payment of the Obligations, such as the interest and sinking fund or debt service fund, to assure that the maximum amount invested within such applicable fund at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in the succeeding twelve-month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Obligations for the immediately preceding twelve-month period; and
- F. The Responsible Person will ensure that funds transferred to a debt service fund are expended within thirteen months from the date of transfer.
- G. Ensure no more than 50% of the Obligation proceeds are invested in an investment with a guaranteed yield for four years or more.

Debt Monitoring Policy

VIII. Procedures Applicable to Obligations with a Debt Service Reserve Fund

If the Issuer issues Obligations that are secured by a debt service reserve fund, the Responsible Person will assure that the maximum amount of any reserve fund for the Obligations invested at a yield higher than the yield on the Obligations will not exceed the lesser of (1) 10% of the principal amount of the Obligations, (2) 125% of the average annual debt service on the Obligations measured as of the Issue Date, or (3) 100% of the maximum annual debt service on the Obligations as of the Issue Date.

IX. Procedures Applicable to Escrow Accounts for Refunding Issues

In addition to the foregoing, if the Issuer issues Obligations and proceeds are deposited to an escrow fund to be administered pursuant to the terms of an escrow agreement, the Responsible Person will:

- A. Monitor the actions of the escrow agent to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;
- B. Contact the escrow agent on the date of redemption of obligations being refunded to ensure that they were redeemed; and
- C. Monitor any unspent proceeds of the refunded obligations to ensure that the yield on any investments applicable to such proceeds are invested at a yield that does not exceed the yield on the refunding obligations or otherwise applied.

X. Procedures Applicable to All Tax-Exempt Obligations

For all issuances of Obligations the Responsible Person will:

- A. Maintain any official action of the Issuer (such as a reimbursement resolution) stating the Issuer's intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities;
- B. Ensure the applicable information return (e.g., Form 8038-G, 8038-GC, or any successor forms) is filed timely with the Internal Revenue Service (the "IRS"); and
- C. Ensure, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (1) at least every five years after the Issue Date and (2) within 30

Debt Monitoring Policy

days after the date the Obligations are retired.

XI. Private Business Use:

Generally, to be tax-exempt, only an insignificant amount of the proceeds of each issue of Obligations can benefit (directly or indirectly) private businesses. The Responsible Person will review the Closing Documents periodically (at least once a fiscal year) for the purpose of determining that the use of the Project does not violate provisions of federal tax law that pertain to private business use. In addition, the Responsible Person will:

- A. Develop procedures or a "tracking system" to identify all property financed with tax-exempt debt;
- B. Monitor and record the date on which the Project is substantially complete and available to be used for the purpose intended;
- C. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the Project;
- D. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has a right to use the output of the Project (e.g., water, gas, electricity);
- E. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, affiliates of the Issuer or members of the general public, has a right to use the Project to conduct or to direct the conduct of research; [not sure e is necessary.
- F. Monitor and record whether, at any time the Obligations are outstanding, any person, other than the Issuer, has a naming right for the Project or any other contractual right granting an intangible benefit;
- G. Monitor and record whether, at any time the Obligations are outstanding, the Project is leased, sold or otherwise disposed of; and
- H. Take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Ordinance authorizing the tax-exempt obligations used to finance the Project.

XII. Record Retention:

Debt Monitoring Policy

The Responsible Person will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the Obligations and the use of the facilities financed or refinanced thereby for a period ending three years after the complete extinguishment of the Obligations. If any portion of the Obligations is refunded with the proceeds of another series of tax-exempt Obligations, such records shall be maintained until the three years after the refunding Obligations are completely extinguished. Such records can be maintained in paper or electronic format.

XIII. Responsible Persons:

Each Responsible Person shall receive appropriate training regarding the Issuer's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the Project financed or refinanced with the proceeds of the Obligations. The foregoing notwithstanding, each Responsible Person shall report to the City Council whenever experienced advisors and agents may be necessary to carry out the purposes of these instructions for the purpose of seeking City Council approval to engage or utilize existing advisors and agents for such purposes.



Interfund Loan Policy

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines for the management of interfund loans between City funds. Interfund loans are amounts provided between funds and component units of the City of Fort Worth with a requirement for re-payment.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Review and Approval

In accordance with the City of Fort Worth Charter any movement of funds from one fund to another requires the approval of City Council. Additionally, all Interfund loan proposals must be reviewed and approved by the Chief Financial Officer and the City Manager or the designee thereof (who shall not be the Chief Financial Officer).

B. Funding Source for Loans

The funding source of all interfund loans must be idle cash on deposit in a fund. During the term of the loan, the outstanding balance at any time must not be needed to finance normal operations. Adequate documentation, i.e. cash flow analysis, is required to support that loaned funds are idle.



Interfund Loan Policy

C. Use of Loan Proceeds

Interfund loans must only be made to finance short-term capital needs of the borrowing fund. Short-term is defined as a period up to five (5) years. The exception to this policy is loans from the General Fund to other funds.

D. Repayment Source

The borrowing fund must have an identified revenue stream for the repayment of all principal and interest incurred. Management must provide documentation of ability to repay the obligation, and the department incurring the loan must execute an agreement described in paragraph F, below. Loans will not be approved if the obligor fund cannot substantiate the ability to finance current business and capital operations, make agreed upon loan repayments, and maintain sufficient cash to meet emergency cash needs.

E. Repayment Term

All interfund loans must be repaid in no more than five (5) years from the date loan documents are executed.

F. Legal Documentation

All interfund loans shall be approved by the City Council by M&C action, and are consummated by loan agreements. Those agreements will stipulate the loan purpose, the loan amount, the term, repayment source, interest rate, and other information as required by the City's legal department.

G. Repayment

Interfund loans are interest bearing except for advance funding for grants, reimbursement resolutions, or when senior management finds it appropriate to forego the payment of interest. The interest rate charged and paid must comply with all applicable laws and regulation. At a minimum the rate charged will equal the return earned on the City's pooled cash.

H. Water and Sewer Fund Loans

In accordance with the Water and Sewer System Master Ordinance, excess pledged revenues can be used to make loans to other City Departments. Before making that determination, the Water and Sewer fund must cover



Interfund Loan Policy

all obligations for Operation and Maintenance Expenses, Debt Service Expenses, Debt Service Coverage, Transfers to the General Fund, and Operating Reserve Requirement (from Net Position).

I. Year-End

Nothing contained within this policy is intended to require Mayor and Council approval, or City Manager approval, for booking interfund loans at the end of the year in order to prevent a fund or fund group from reporting a deficit cash position. Such entries shall be made under the guidance and approval of the Chief Financial Officer / Director of Finance and shall be immediately reversed in the subsequent fiscal year. If a fund has a recurring deficit cash position, it shall be the responsibility of the Department of Finance to coordinate discussion with the department responsible for the fiscal administration of the fund in order to develop a plan to mitigate this deficit cash position.

Cash Management Policy



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to manage the City's cash in such a manner so as to ensure the safety of principal and interest, to meet the liquidity needs of the City, and to achieve the highest reasonable market yield.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

The Chief Financial Officer / Director of Finance shall administer the management of the City's cash as required under the Public Funds Investment Act (Texas Local Government Code Chapter 2256) and the Collateral for Public Funds Act (Texas Local Government Code 2257). Specifically, this policy mandates the pursuit of the following overall goals and objectives for cash management:

1. All aspects of cash management operations shall be designed to ensure the safety and integrity of the City's financial assets.
2. Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines, standards, and practices promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA), whenever practicable.
3. Operating within appropriately established administrative and procedural parameters, the City shall aggressively pursue optimum financial rewards, while simultaneously controlling its related expenditures. Therefore, cash management functions that engender interaction with outside financial intermediaries shall be conducted in the best financial and administrative interests of the City. In pursuit of these interests, the City will utilize competitive bidding practices wherever

Cash Management Policy



practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.

4. The City shall design and enforce written standards and guidelines relating to a variety of cash management issues, such as the eligibility or selection of various financial intermediaries and counterparties, documentation and safekeeping requirements; philosophical and operational aspects of the cash management function; and such other functional and administrative aspects of the cash management program which necessitate standard setting in pursuit of appropriate prudence, enhanced protection of assets or procedural improvements.



Investment Policy and Strategy

OPEB Trust

I. OVERVIEW AND PURPOSE

This investment policy applies to all accumulated assets for the City of Fort Worth Other Post-Employment Benefits Trust ("Trust") created by the Fort Worth City Council by Resolution No. 3779-08-2009, its consultants, agents, investment managers, advisory boards, Trustees, Trust Administrator and assigned staff.

All investment activities shall be conducted in full compliance with applicable City ordinances as well as state and federal rules and regulations.

The purpose of this document is to provide the Trustee and its Sub Advisors with a set of objectives, parameters and guidelines to assist in the administration of the Trust; to guide investment managers in structuring portfolios consistent with desired performance result and acceptable risk levels; to assure the assets are managed in a prudent fashion and to serve as the framework for all investment activities related to the Trust.

II. INVESTMENT POLICY AND OBJECTIVES

The primary obligations of the plan's governing body in investing assets are to do so for the exclusive benefit of the plan's beneficiaries. Emphasis must be placed upon the consistent protection of the fund's assets and growth performance, i.e., the achievement of adequate investment growth must not be at the expense of the protection of the assets over the investment horizon. Specific objectives of investment activities carried out by the Trustee and its Sub Advisors include the following:

- A. The expected annual rate of return for the portfolio will be equal to the actuarial assumption, until amended by the City Council ("Council").
- B. Individual investment managers will not be measured against the aggregate fund objective stated in section II. A., but will be compared to appropriate market indices and a blended Plan Target Benchmark outlined in Section 6 of the Policy.

1. AUTHORITY AND OVERSIGHT PROCEDURES

A. By law, the City Council retains ultimate fiduciary responsibility for the OPEB Trust Fund regardless of management assignment. The Council shall receive quarterly reports and annually review and adopt this Policy. The Investment Committee designated by the City Council is responsible for reviewing and authorizing all broker/dealers. The City Council has delegated the responsibility for conducting investment transactions with the Trustee and its Sub Advisors. The Trustee and its Sub Advisors will provide investment information to the Council concerning investment decisions, including rebalancing asset allocation, and portfolio performance on a quarterly basis.

B. The Chief Financial Officer/Director of Financial Management Services is responsible for monitoring the portfolio and reports submitted by the Trustee and its Sub Advisor.

C. The Trustee and its Sub Advisor shall maintain responsibility for investing the assets in the Trust. All assets will be held by the Trustee. The advisor will provide performance analysis that will include, but not be limited to, a strategic analysis including a report on asset allocation, risk analysis, and appropriate, if any, changes to the percentages therein. This study will be used to assist the Chief Financial Officer/Director of Financial Management Services and Investment Committee in the determination of the appropriate investment Policy.

D. Any business organization offering to engage in an investment transaction with the Trust must be provided with a copy of this Investment Policy and Strategy, with “business organization” defined as “an investment pool or investment management firm under contract with an investing entity to invest or manage the entity’s investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity’s funds.” The business organization must provide the City with a written instrument (in a form acceptable to both parties) executed by a representative of the business organization that substantially acknowledges that the business organization has: (a) received and reviewed this Investment Policy and Strategy; and (b) implemented reasonable procedures and controls in an effort to preclude investment transactions with the Trust that are not authorized by this Investment Policy and Strategy. Any material changes to this Investment Policy and Strategy will require re-certification by each business organization.

E. The City’s Investment Committee will perform a strategy and performance review at least semi-annually. The Committee will review and act on any potential need for refinement or revision of the OPEB Trust’s policies or strategies.

2. STANDARDS OF CARE

The standard of care to be used shall be the “prudent person” standard as established by the Act and shall be applied in the context of managing the overall OPEB Trust Fund. The "prudent person" standard states that,

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived.

In determining whether a Trustee has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration: (1) the investment of all funds, or funds under the Trustee’s control, over which the Trustee had responsibility rather than a consideration as to the prudence of a single investment; and (2) whether the investment decision was consistent with this written investment Policy.

3. ETHICS AND CONFLICTS OF INTEREST

Employees of the City of Fort Worth, the Trustee or its Sub Advisors involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Also, employees of the City of Fort Worth involved in the investment process shall disclose any material financial interests in financial institutions that conduct business with the City, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City’s investment program.

III. INVESTMENT GUIDELINES

1. AUTHORIZED INVESTMENTS

Investments consistent with the objectives contained in Section II, herein, other than those specifically prohibited shall be authorized. Equities will comprise a diversified portfolio of domestic small, mid and large cap equity, Real Estate Investment Trusts (“REITs”), and international equity investments.

Permitted Asset Classes and Security Types

Equity Securities

- Domestic listed securities

- Equity and equity-related securities of non-US corporations, in the form of American Depositary Receipts (“ADRs”)
- Equity Mutual Funds and Exchange Traded Funds (ETFs)
- Large Cap
- Mid Cap
- Small Cap
- International
- Emerging Markets
- REITs

Fixed Income Securities

- Fixed Income Mutual Funds and Exchange Traded Funds (ETFs)
 - Corporate
 - Government
 - High Yield
 - International
 - Bank Loan

If individual fixed income securities are purchased, the following parameters will be followed:

Eligible Securities:

- Debt obligations of the U.S. Government, its agencies, and Government Sponsored Enterprises
- Mortgage-Backed Securities (MBS)
- Asset Backed Securities (ABS)
- Collateralized Mortgage Obligations (CMO)
- Commercial Mortgage-Backed Securities (CMBS)
- Corporate debt securities issued by U.S. or foreign entities including, but not limited to, limited partnerships, equipment trust certificates and enhanced equipment trust certificates
- Securities issued under SEC Rule 144A
- Municipal Bonds

Quality

The portfolio will maintain a minimum weighted average quality of A- at all times. Individual securities shall have a minimum quality rating of Baa3 by Moody’s or BBB- by Standard & Poor’s (S&P). Note, high yield fixed income can be purchased only in a diversified mutual fund or exchange traded fund.

Duration

The manager will maintain the portfolio duration within +/- 25% of the benchmark duration at all times.

Diversification

- No more than 5% of the portfolio assets may be invested in any individual issuer, with the exception of securities issued or guaranteed by the U.S. Government, its agencies, and Government Sponsored Enterprises.
- No more than 10% of the portfolio may be invested in securities issued under Rule 144A.

2. MATURITY AND LIQUIDITY

The OPEB trust assets shall provide sufficient liquidity, if necessary, for payment of direct medical benefits and expenses.

3. PORTFOLIO COMPOSITION, RISK AND DIVERSIFICATION

Assets of the OPEB Trust Fund shall be invested in a broadly diversified portfolio consisting of equity, debt, and cash equivalent securities. The portfolio shall also be structured in a manner to provide diversification within each asset class and be allocated within the ranges specified below:

	<u>Range</u>	<u>Target</u>
Equities	20%-40%	30%
Fixed Income	50%-80%	65%
Cash and Cash Equivalents	0%-20%	<5%

The Trustee and its Sub Advisor is authorized by this policy to make asset allocation decisions to reallocate or redirect either contributions or investments held by the OPEB Trust Fund in order to take advantage of changing market conditions. Any move that will cause the allocation of the investment classes to vary from the above allocation percentages of any asset class requires approval by the City Council.

The following are prohibited purchases/transactions:

1. More than 5% of the total equity allocation invested in individual equity securities of any one company at market value
 2. More than 5% of the total debt allocation invested in debt instruments in any single issuer with the exception of US Treasuries and agencies
 3. Short sales
 4. Margin or leveraged purchases
 5. Commodities
 6. Real estate (with the exception of REITs)
-

7. Art objects or collectables
8. Options
9. Warrants
10. Derivative investments
11. Oil and Gas Leases
12. Hedge Funds
13. Private Equity Funds
14. Precious Metals
15. Privately negotiated investment agreements with financial institutions
16. Other investments classified as 'alternative'

4. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

Purchases and sales of authorized investments will only be made through financial institutions that are qualified as public depositories by the State of Texas or are "primary dealers" as designated by the Federal Reserve Bank of New York or are broker/dealers that qualify under Securities and Exchange Commission, or by direct purchases of an approved open-ended mutual fund family.

The Trustee will perform due diligence and maintain information on each broker/dealer, including a process to ensure best execution. The Trustee shall review the performance, financial condition and registration of all qualified counter-parties on an ongoing basis. Results will be provided to the Investment Committee for review upon request.

SAFEKEEPING AND CUSTODY

All securities purchased by the Trustee or its Sub Advisors shall be properly designated as an asset of the OPEB Trust Fund and held by the Trustee, chartered by the United States Government or the State of Texas, and/or a financial institution approved by the National Association of Security Dealers. No withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the City Council or Trust Administrator.

The City Council or the Trustee will execute third party custodial agreements with banks or financial institutions. Such agreements will include details as to the responsibilities of each party, the costs to be borne by each party, notification of security purchases, sales, delivery, repurchase agreements and wire transfers, safekeeping and transaction costs, and procedures in case of unforeseen circumstances.

5. BID REQUIREMENTS FOR DEBT INSTRUMENTS

After the Trust Administrator and/or the investment manager has selected one or more optimal types of investments based on maturity date(s) to meet cash flow needs and market conditions, a minimum of three qualified brokers and/or dealers will be contacted and asked to provide bids on the securities to be purchased.

In most situations the competitive bid process shall be utilized, except when securities are purchased as an initial offering. The investment manager will choose the appropriate brokers or dealers from among those on the approved broker/dealer list based on expertise, competitiveness and the ability to execute the transaction and deliver the securities on a timely basis. A minimum of three (3) bids will be obtained.

- A. Bids will be held in confidence until the best bid is determined and awarded,
- B. Documentation will be retained for all bids, with the winning bid clearly identified,
- C. If for any reason the highest bid (on sales of investments) or the lowest bid (on purchases of investments) is not selected, then the reasons leading to that decision will be clearly documented.

6. PERFORMANCE MEASURES

The Investment Committee will meet with the Trustee or its Sub Advisor at least annually to review portfolio performance. The Trustee or its Sub Advisor will review results quarterly to confirm adherence to the policy guidelines; compare the investment results with funds using similar policies and benchmarks; and identify risks and opportunities occurring in the equity and debt markets.

The following events indicate risk to the safety and performance of the Trust. Failure to appropriately address risk may result in termination of the Trustee or its Sub Advisor.

- A. Consistent under-performance of the stated target index for three consecutive quarters.
- B. Material changes in the managers' organization including personnel, ownership, acquisitions or losses of major accounts.
- C. Substantial changes in basic investment philosophy.
- D. Failure to observe any guidelines as stated in this policy.

The City of Fort Worth blended benchmark will be defined as the target portfolio return, based on the following allocation targets:

Portfolio Blended Benchmark

15.50% S&P500 Index
3.00% Russell Mid-Cap Index
4.50% Russell 2000 Index
2.00% MSCI Emerging Market Index
4.00% MSCI EAFE Index
1.00% Wilshire REIT Index
51.00% Bloomberg Barclays Capital US Aggregate Index
14.00% ML 1-3 Year US Corp/Gov't
5.00% Citi 1Mth T-Bill.

IV. INTERNAL CONTROLS

The Chief Financial Officer/Director of Financial Management Services and Trustee are responsible for mutually establishing and maintaining an internal and external control structure designed so that assets are reasonably protected from loss, theft, or misuse. Such internal controls shall consist, at a minimum, of the following:

- A. All securities purchased or sold will be transferred only under the “delivery versus payment” (DVP) method to ensure that funds or securities are not released until all criteria relating to the specific transaction are met,
- B. The Trustee is authorized to accept, on behalf of and in the name of the City of Fort Worth OPEB Trust Fund, securities in return for investment of funds,
- C. Securities transaction confirmations shall fully describe the various securities held. The receipt or confirmation shall state that the investment is held in the name of Trustee, or its depository nominee name, for the benefit of the City of Fort Worth OPEB Trust, and
- D. The written system of internal controls and operational procedures shall be subject to review by the City’s internal and external auditors as part of the annual financial audit.

V. REPORTING

Quarterly reports concerning the investment activities, investment portfolio and performance will be submitted to the Investment Committee and placed on the agenda of the City Council. Other information may include recent market conditions, economic developments, and anticipated investment conditions.

VII. POLICY REVIEW

The Fort Worth OPEB Trust Investment Policy shall be reviewed by the Investment Committee and adopted by the City Council at least annually. The adopting resolution shall include any changes made to the Policy. Any modification to the Investment Policy shall be provided to the Trustee and its Sub Advisor and acknowledged in writing via Appendix A.

Policy Adopted: September 26, 2017 (M&C G-_____)

Appendix A

Trustee, Sub Advisor or Investment Manager's Acknowledgment

I, the undersigned, acknowledge that I have received the investment policy for City of Fort Worth OPEB Trust Fund, dated_____. I affirm that I have read and understand said Policy, and do hereby agree to abide to the guidelines expressed in the Policy.

Name of Trustee

Signed

Date

Name of Sub Advisor

Signed

Date

Investment Policy and Strategy

Fort Worth Permanent Fund



I. INTRODUCTION AND SCOPE

It is the policy of the City of Fort Worth, Texas (the "City") that the administration and investment of all City funds shall be handled in a manner that promotes the highest public trust. The City Council has designated that certain funds obtained from mineral rights owned by the City be placed in a trust for benefit of the City, with such trust to be known as the Fort Worth Permanent Fund (the "Permanent Fund") and to be invested in accordance with this Policy. Those funds that have been obtained from mineral rights but not designated as part of the Permanent Fund will be managed as part of the City portfolio under the City's General Portfolio Investment Policy and Strategy.

This Fort Worth Permanent Fund Investment Policy and Strategy (the "Policy") sets specific investment and strategy guidelines for funds placed in the Permanent Fund and establishes controls to ensure effective and judicious fiscal and investment management. The guidelines are intended to be broad enough to allow active investment within the Policy parameters yet specific enough to adequately safeguard the assets.

II. GOVERNING AUTHORITY

All Permanent Fund investment activities shall be conducted in full compliance with applicable City ordinances as well as state and federal regulations. Statutory regulations generally applicable to the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"), with a specific provision applicable solely to municipal funds for the management and development of mineral rights found in Sec. 2256.0202 of the Act, which incorporates by reference The Texas Trust Code (Subtitle B, Title 9, Property Code). All investments of monies in the Permanent Fund will be made in accordance with these statutes and this more restrictive Policy. Collateral requirements are established in Texas by the Public Funds Collateral Act, Chapter 2257, Texas Government Code.

III. OBJECTIVES

The Permanent Fund, some portion of which may be maintained as permanent funds as determined by the City, is to be managed and invested in general accordance with the Public Funds Investment Act and follow four major investment objectives: safety, liquidity, diversification and yield.

Safety of principal is the foremost objective of the City's overall investment program, and safety of principal shall be an objective with respect to the investment of the Permanent Fund as well. Investment transactions and strategies shall address and consider the preservation of capital and minimization of capital loss as well as growth. Liquidity is not critical in the Permanent Fund because these funds are not to be used for ongoing operational expenses, expenditures, or liabilities. Diversification in portfolio structure is intended to further protect the Permanent Fund from over-concentration. Growth and income will be the primary objectives for the Permanent Fund after all other objectives have been achieved.

IV. STRATEGY

The Permanent Fund is to be invested in designated sub-accounts as per the Gas-Related Revenue & Expense/Expenditure Policy. Operating within appropriately established administrative and procedural parameters, the Trustee shall pursue growth and returns within Policy parameters. Withdrawals from the Permanent Fund may be made annually pursuant to the terms of the Trust and will require coordination and planning to minimize having to recognize unrealized losses. No cash buffer is required on the portfolio.

The Permanent Fund shall be managed proactively in high credit quality investments. Securities lending may be used to add incremental income. Strategies shall utilize competitive bidding where appropriate and other controls as established by this Policy for all transactions pursuant to the terms of the Trust.

Securities may be sold or swapped if an opportunity exists to benefit from the trade. All transactions, including swaps must be documented. The Trustee will continuously monitor the contents of the portfolio, the available markets, and the relative value of competing instruments to adjust the portfolio in response to market conditions.

V. STANDARD OF CARE

The standard of care to be used shall be the "prudent person" standard as established by the Act and shall be applied in the context of managing the overall Permanent Fund.

The "prudent person" standard states that,

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived.

In determining whether a Trustee has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration: (1) the investment of all funds, or funds under the Trustee's control, over which the Trustee had responsibility rather than a consideration as to the prudence of a single investment; and (2) whether the investment decision was consistent with this written investment Policy.

VI. DELEGATION OF AUTHORITY AND RESPONSIBILITY

City Council

By law, the City Council retains ultimate fiduciary responsibility for the Permanent Fund regardless of management assignment. The Council shall receive quarterly reports and annually review and adopt this Policy. The Investment Committee designated by the City Council is responsible for reviewing and authorizing all broker/dealers.

Chief Financial Officer/ Director of Finance

The Chief Financial Officer/Director of Finance is responsible for monitoring the portfolio and reports submitted by the Trustee.

Trustee

The Trustee (the "Trustee") will be responsible for monitoring and controlling the portfolio in accordance with the terms of the Trust Agreement dated June 10, 2013. The Trustee, with approval of the City, may engage the services of a Securities and Exchange Commission (SEC) registered Investment Adviser (registered under the Investment Advisers Act of 1940) or a National Bank exempt from registration to provide the investment management of the Permanent Fund in a manner consistent with the Policy. The Trustee and the selected Investment Adviser or National Bank may be affiliated.

The Trustee shall provide timely monthly and quarterly reports to the Chief Financial Officer/Director of Finance and Investment Committee in accordance with the Act and establish internal procedures and controls for the investment process and financial counter-parties.

In managing the Permanent Fund, the Trustee's use and acceptance of soft dollars shall be limited by the terms of this paragraph. For purposes of this paragraph "soft dollar" shall refer to non-monetary credit offered by an executing broker/dealer in connection with a purchase or sale. Soft dollar credits may only be used and accepted by Trustee or a sub-advisor to acquire research for use in the investment decision-making process for the benefit of the Permanent Fund. As set out in Section 28(e) of the Securities Exchange Act of 1934, prior to accepting or utilizing any soft dollars the Trustee or sub-advisor receiving the soft dollar credit must have first determined in good faith that the commissions to be paid on the securities transaction are reasonable in relation to the value to the Permanent Fund of the brokerage and research provided. If the trade is executed through Trustee's selected broker/dealer, Trustee will receive the soft dollar credit. The Permanent Fund may, as a result, pay somewhat higher commissions for the securities transaction than what might have been obtainable on a non-soft dollar basis. Trustee may not utilize or accept soft dollars except in strict compliance with the foregoing terms.

The Trustee shall refrain from activity that could conflict with the proper execution and management of the Permanent Fund or that could impair their ability to make impartial investment decisions. Any business or personal relationships with investment counterparties shall be disclosed to the Chief Financial Officer/Director of Finance and the Texas Ethics Commission.

Investment Committee

The City's Investment Committee will perform a strategy and performance review at least semi-annually. The Committee will review and act on any potential need for refinement or revision of the Permanent Fund's policies or strategies. Annually the Committee will approve all broker/dealers in accordance with the Act.

VII. AUTHORIZED COUNTER PARTIES

Certification

The Act requires

(1) that a written copy of the investment policy be presented to a business organization offering to engage in an investment transaction with the Permanent Fund with "business organization" defined as "an investment pool or investment management firm under contract with an investing entity to invest or manage the entity's investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity's funds."

and

(2) that the business organization receiving the policy provide a written Policy Certification, acceptable to both the investing entity and the business organization and executed by a representative of the business organization, substantially acknowledging that the business organization has:

- a. received and reviewed the Fort Worth Permanent Fund Investment Policy and Strategy; and
- b. implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Permanent Fund and the organization that are not authorized by the Policy.

If the City retains self-management of the Permanent Fund, copies of this Policy will be provided to all business organizations offering to engage in an investment transaction with the Permanent Fund on an annual basis, and a Policy Certification from each such business organization must be received by the City. If the City engages a corporate Trustee to serve as an investment management firm under contract, a copy of this Policy shall be provided to the corporate Trustee, and a Policy Certification will be obtained from a qualified representative of the Trustee.

No transaction (other than mutual funds) may be completed except in compliance with this section.

Security Broker/Dealers

The Council appointed Investment Committee will at least annually review and adopt a list of broker/dealers which will then be authorized to engage in investment transactions concerning the Permanent Fund. If the City engages a corporate Trustee to serve as an investment management firm under contract, the investment management firm will have the responsibility to ensure all broker/dealers comply with the provisions of this policy.

No broker/dealer or independent Adviser may safe-keep Permanent Fund securities or funds. All security transactions shall be settled delivery versus payment (DVP) to the Permanent Fund account. In order to perfect the DVP process, neither the Trustee nor the safekeeping depository (nor their brokerage subsidiaries) will be approved as a broker/dealer.

The Trustee will perform due diligence and maintain information on each broker/dealer, including a process to ensure best execution. The Trustee shall review the performance, financial condition and registration of all qualified counter-parties on

an ongoing basis. Results will be provided to the Investment Committee for review upon request.

VIII. AUTHORIZED INVESTMENTS

The Permanent Fund shall be invested only in the investments authorized below and further defined by the Act and Trust Code. If additional types of potential authorized investments are created by changes made to the controlling statutes, they will not be authorized until this Policy is amended and adopted by the City Council. All investment transactions will be placed in an effort to achieve a fair and reasonable return under all circumstances and in light of other investment alternatives available.

1. Obligations of the United States Government, its agencies and instrumentalities including mortgage backed securities and collateralized mortgage obligations (CMO) which pass the Federal Reserve's bank test, with a maximum stated maturity of twenty (20) years.
2. FDIC insured and/or collateralized depository certificates of deposit from banks in the United States, with a maximum maturity of three (3) years.
3. Commercial paper rated A1/P1 or equivalent by two nationally recognized rating agencies, with a maximum maturity of 90 days.
4. AAA or equivalent rated constant dollar, Texas local government investment pools as defined by the Act.
5. AAA-rated United States Institutional government money market mutual funds.
6. Debt obligations of any state or political subdivision of any US state, rated A or better with a stated maturity not to exceed ten (10) years.
7. Fully collateralized, direct repurchase agreements executed through a primary government securities dealer, with a maximum maturity of one (1) year. A Bond Market Association Master Repurchase Agreement, 102% margin, and independent third party safekeeping are required. (See section IX)
8. Banker's acceptances with a maximum maturity of 120 days accepted by a US registered bank with a short term rating of not less than A1/P1 by two nationally recognized rating agencies.
9. Domestic bond mutual funds with a maximum weighted average maturity of ten (10) years with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be

selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.

10. International bond mutual funds with a maximum weighted average maturity of fifteen (15) years with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.
11. Domestic or international equity and preferred stock mutual funds with a Morningstar rating of at least two stars if available. If a fund is less than three years old and lacks a Morningstar rating, that fund may be selected only if it has been recommended by an investment management firm under contract as Trustee of the Permanent Fund.
12. US or international stocks.
13. Real assets, including real estate, commodities and real estate investment trusts (REITS).
14. Alternative Investments to include hedge funds.
15. Corporate and asset backed securities rated A, or better with a stated maturity not to exceed ten (10) years.

Securities Lending

If the City has an active securities lending agreement, the Permanent Fund securities may also be lent by Trustee utilizing the City's agreement as determined by the City under their written agreement and conditions only.

IX. COLLATERALIZATION

Time and Demand Pledged Collateral

All time and demand deposits placed by the Permanent Fund that exceed the limits of coverage provided by Federal Deposit Insurance Corporation (FDIC) shall be transferred to a money market fund or otherwise collateralized in accordance with the Texas Public Funds Collateral Act with collateral pledged to the Permanent Fund. In order to anticipate market changes and provide a level of security for all funds, collateral shall be maintained and monitored by the pledging depository at 102% of market value of principal and accrued interest on the deposits. The pledging bank shall monitor and maintain the margins on a daily basis. All collateral shall be subject to inspection and audit by the City or its internal and external auditors.

Collateral pledged to secure deposits of the Trust Fund assets shall be held by an independent financial institution outside the holding company of the depository, as approved by the Trustee, and in accordance with a safekeeping agreement executed under the terms of the Financial Institutions Resource and Recover Enforcement Act (FIRREA).

Permanent Fund Owned Collateral Under Repurchase Agreements

Each counter party to a repurchase transaction is required to execute the Bond Market Master Repurchase Agreement and to provide collateral at a 102% margin and held by an independent third party custodian approved by the Trustee. The Master Repurchase Agreement must be fully executed before any transaction is initiated. Collateral will be evidenced by safekeeping reports/receipts clearly denoting Permanent Fund ownership from the independent safekeeping agent.

Authorized Collateral

As authorized by the Public Funds Collateral Act and further restricted by this Policy, acceptable collateral for time and demand deposits and repurchase agreements shall include only:

- obligations of the U.S. Government, its agencies and instrumentalities including mortgage backed securities and CMO that pass the bank test, and
- obligations of any US state, city, county or authority rated at least A by two nationally recognized statistical rating organizations.

Collateral will be monitored at least monthly by the Trustee, and each month Trustee will send City a document listing any current collateral and its market value.

X. DIVERSIFICATION

The City as beneficial owner of the Permanent Fund recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification. The strategy for diversification will be guided by the circumstances then prevailing but will generally be:

	Range	Target
Cash, Cash Equivalents, and Fixed Income	29-49%	39%
US Obligations		
US Agencies/Instrumentalities		
Depository Certificates of Deposit		

Commercial Paper
 Local Government Investment Pools
 Money Market Mutual Funds
 Municipal Obligations
 Corporate Obligations (Max. 20.00%)
 Asset Backed Securities (Max 10.00%)
 Repurchase Agreements
 Bankers Acceptances
 Domestic Bond Mutual Funds (Max.10.00%)
 International Bond Mutual Funds (Max. 10.00%)
 Preferred Stock Mutual Funds

Equities	27-47%	37%
U.S. Large Cap		14.00%
U.S. Mid Cap		5.00%
U.S. Small Cap		3.00%
Int'l Developed Markets Equity Mutual Funds		9.00%
Int'l Emerging Markets Equity		6.00%
Real Assets	2-12%	12%
Global Public REITS		8.00%
Private Real Estate		2.00%
Commodities		2.00%
Alternative Investment	2-22%	12%
Hedge Funds - Relative Value		3.00%
Hedge Funds - Macro		3.00%
Hedge Funds - Event Driven		2.00%
Hedge Fund - Equity Hedge		2.00%
Private Equity		2.00%

The diversification percentage guidelines will be measured based on market value. Fluctuations in cash flows may cause the portfolio to exceed these maximum percentages for a particular asset class subsequent to the purchase. Securities need not be liquidated to realign to match the portfolio diversification guidelines.

Because of its tax-exempt nature, the Permanent Fund shall not be invested based on tax optimized strategies with the goal of improving after-tax returns through active tax loss harvesting.

XI. INTERNAL CONTROLS

The Chief Financial Officer/Director of Finance and Trustee are responsible for mutually establishing and maintaining an internal and external control structure designed so that assets are reasonably protected from loss, theft, or misuse.

Competitive Transactions

All investments will be made in an effort to achieve a fair and reasonable return under market circumstances and in light of other investment alternatives available and shall utilize market competition where appropriate.

In general, in buying or selling equity or fixed income securities, Trustee shall utilize electronic communications networks, exchanges, and market makers using the National Best Bid/Offer consolidated quote system pricing to solicit terms from multiple industry-recognized third party registered broker/dealers that are included on the then- current list of approved broker/dealers. The Trustee shall evaluate all transactions and brokers for best execution, taking into account a variety of factors including price, execution and commission costs, size of the order and other unique trading characteristics, value of research provided, financial responsibility, and the responsiveness of the brokers.

All bids and offers for fixed income shall be completed using at least three broker/dealers whenever possible to make certain of fair and competitive pricing in the market. In the event three bids cannot be obtained, Trustee shall use market variables to determine best price, including but not limited to: competitive pricing, market condition, sector, liquidity, and credit conditions. The Trustee shall not use margin accounts.

Delivery vs. Payment

All trades of marketable securities shall be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the Permanent Fund safekeeping institution prior to the release of funds.

Monitoring Credit Ratings

The Trustee shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by this Policy, the Trustee shall (i), within two business days of downgrade, notify the Chief Financial Officer/Director of Finance of the loss of rating within two business days of the occurrence and (ii), within four business days of downgrade, notify

the Chief Financial Officer/Director of Finance of conditions affecting the rating and available liquidation options, including associated loss of principal, before any action is taken, provided however, that in extreme situations where the Trustee determines in the exercise of its reasonable discretion that immediate liquidation is prudent, Trustee shall be authorized to liquidate immediately but shall be required to provide the City with notice of such liquidation by the close of the following business day.

XII. SAFEKEEPING

All security transactions will be settled on a delivery versus payment basis and held in the Permanent Fund by the Trustee, the City's depository or other Trustee-contracted safekeeping institution independent from any security transactions or trade counterparties. All safekeeping functions will be performed by the Trustee. The Trustee as safekeeping agent shall provide monthly statements on all security positions held by the Permanent Fund.

XII. REPORTING

Monthly Reporting

No less than monthly, the Trustee will submit a report to the Chief Financial Officer/Director of Finance and Investment Committee. The report will, at a minimum, comply with the statutory requirements for quarterly reporting below.

Quarterly Reporting

No less than quarterly, the Trustee will prepare and submit a report to the Investment Committee. The report will comply with provisions of the Act governing Internal Management Reports and will contain, at a minimum, the following:

- a. detailed description of each investment position as of the date of the report including market values, market yield and earnings;
- b. summary statements for the Permanent Fund including:
 - (1) amortized book value for individual fixed income securities, market values, market yield, and earned income,
 - 2) beginning and ending market value for the reporting period,
 - (3) change in market value (volatility measure) for the reporting period,
 - (4) yield for the fixed income portion of the portfolio for the reporting period,
 - (5) total return for the entire portfolio for the reporting period,
 - (6) weighted average maturity, as applicable, and
 - (7) asset class returns and benchmark returns for the reporting period.

The quarterly report shall include a statement of compliance for the portfolio as it relates to the Fort Worth Permanent Fund Investment Policy and Strategy and be signed by the Chief Financial Officer/Director of Finance and Trustee.

Prices used for calculation of market values will be obtained from an independent source.

Benchmark: Risk Measurement

The benchmarks for risk measurement and performance of the Permanent Fund portfolio will be divided among the asset classes as outlined below.

- The benchmark for the fixed income portion shall be the Barclays' 1-5 Year Government/Credit Index for the comparable period.
- The benchmark for the equity portion shall be a total return equal to a composite of the total return of S&P 500 for stocks and the EAFE for international investments comparable to the then-current makeup of the portfolio for the comparable period.
- The benchmark for the real assets portion shall be the FTSE NAREIT All Equity REIT Index for the comparable period.
- The benchmark for the commodities portion shall be the Dow Jones UBS Commodities Index for the comparable period.
- The benchmark for the alternative investment portion shall be the HFRX Global Hedge Fund Index for the comparable period.

XIV. ADOPTION

The Fort Worth Permanent Fund Investment Policy and Strategy shall be reviewed by the Investment Committee and adopted by the City Council at least annually. The adopting resolution shall include any changes made to the Policy.

Policy Adopted:

April 16, 2013 (M&C G-17857)

Policy Reviewed and Approved:

July 15, 2014 (M&C G-18244)

May 5, 2015 (M&C G-18466)

September 15, 2015 (M&C 18552)



Investment Policy and Strategy

OPEB Trust

I. OVERVIEW AND PURPOSE

This investment policy applies to all accumulated assets for the City of Fort Worth Other Post-Employment Benefits Trust ("Trust") created by the Fort Worth City Council by Resolution No. 3779-08-2009, its consultants, agents, investment managers, advisory boards, Trustees, Trust Administrator and assigned staff.

All investment activities shall be conducted in full compliance with applicable City ordinances as well as state and federal rules and regulations.

The purpose of this document is to provide the Trustee and its Sub Advisors with a set of objectives, parameters and guidelines to assist in the administration of the Trust; to guide investment managers in structuring portfolios consistent with desired performance result and acceptable risk levels; to assure the assets are managed in a prudent fashion and to serve as the framework for all investment activities related to the Trust.

II. INVESTMENT POLICY AND OBJECTIVES

The primary obligations of the plan's governing body in investing assets are to do so for the exclusive benefit of the plan's beneficiaries. Emphasis must be placed upon the consistent protection of the fund's assets and growth performance, i.e., the achievement of adequate investment growth must not be at the expense of the protection of the assets over the investment horizon. Specific objectives of investment activities carried out by the Trustee and its Sub Advisors include the following:

- A. The expected annual rate of return for the portfolio will be equal to the actuarial assumption, until amended by the City Council ("Council").
- B. Individual investment managers will not be measured against the aggregate fund objective stated in section II. A., but will be compared to appropriate market indices and a blended Plan Target Benchmark outlined in Section 6 of the Policy.

1. AUTHORITY AND OVERSIGHT PROCEDURES

A. By law, the City Council retains ultimate fiduciary responsibility for the OPEB Trust Fund regardless of management assignment. The Council shall receive quarterly reports and annually review and adopt this Policy. The Investment Committee designated by the City Council is responsible for reviewing and authorizing all broker/dealers. The City Council has delegated the responsibility for conducting investment transactions with the Trustee and its Sub Advisors. The Trustee and its Sub Advisors will provide investment information to the Council concerning investment decisions, including rebalancing asset allocation, and portfolio performance on a quarterly basis.

B. The Chief Financial Officer/Director of Financial Management Services is responsible for monitoring the portfolio and reports submitted by the Trustee and its Sub Advisor.

C. The Trustee and its Sub Advisor shall maintain responsibility for investing the assets in the Trust. All assets will be held by the Trustee. The advisor will provide performance analysis that will include, but not be limited to, a strategic analysis including a report on asset allocation, risk analysis, and appropriate, if any, changes to the percentages therein. This study will be used to assist the Chief Financial Officer/Director of Financial Management Services and Investment Committee in the determination of the appropriate investment Policy.

D. Any business organization offering to engage in an investment transaction with the Trust must be provided with a copy of this Investment Policy and Strategy, with “business organization” defined as “an investment pool or investment management firm under contract with an investing entity to invest or manage the entity’s investment portfolio that has accepted authority granted by the entity under the contract to exercise investment discretion in regard to the investing entity’s funds.” The business organization must provide the City with a written instrument (in a form acceptable to both parties) executed by a representative of the business organization that substantially acknowledges that the business organization has: (a) received and reviewed this Investment Policy and Strategy; and (b) implemented reasonable procedures and controls in an effort to preclude investment transactions with the Trust that are not authorized by this Investment Policy and Strategy. Any material changes to this Investment Policy and Strategy will require re-certification by each business organization.

E. The City’s Investment Committee will perform a strategy and performance review at least semi-annually. The Committee will review and act on any potential need for refinement or revision of the OPEB Trust’s policies or strategies.

2. STANDARDS OF CARE

The standard of care to be used shall be the “prudent person” standard as established by the Act and shall be applied in the context of managing the overall OPEB Trust Fund. The "prudent person" standard states that,

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived.

In determining whether a Trustee has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration: (1) the investment of all funds, or funds under the Trustee’s control, over which the Trustee had responsibility rather than a consideration as to the prudence of a single investment; and (2) whether the investment decision was consistent with this written investment Policy.

3. ETHICS AND CONFLICTS OF INTEREST

Employees of the City of Fort Worth, the Trustee or its Sub Advisors involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Also, employees of the City of Fort Worth involved in the investment process shall disclose any material financial interests in financial institutions that conduct business with the City, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City’s investment program.

III. INVESTMENT GUIDELINES

1. AUTHORIZED INVESTMENTS

Investments consistent with the objectives contained in Section II, herein, other than those specifically prohibited shall be authorized. Equities will comprise a diversified portfolio of domestic small, mid and large cap equity, Real Estate Investment Trusts (“REITs”), and international equity investments.

Permitted Asset Classes and Security Types

Equity Securities

- Domestic listed securities

- Equity and equity-related securities of non-US corporations, in the form of American Depositary Receipts (“ADRs”)
- Equity Mutual Funds and Exchange Traded Funds (ETFs)
- Large Cap
- Mid Cap
- Small Cap
- International
- Emerging Markets
- REITs

Fixed Income Securities

- Fixed Income Mutual Funds and Exchange Traded Funds (ETFs)
 - Corporate
 - Government
 - High Yield
 - International
 - Bank Loan

If individual fixed income securities are purchased, the following parameters will be followed:

Eligible Securities:

- Debt obligations of the U.S. Government, its agencies, and Government Sponsored Enterprises
- Mortgage-Backed Securities (MBS)
- Asset Backed Securities (ABS)
- Collateralized Mortgage Obligations (CMO)
- Commercial Mortgage-Backed Securities (CMBS)
- Corporate debt securities issued by U.S. or foreign entities including, but not limited to, limited partnerships, equipment trust certificates and enhanced equipment trust certificates
- Securities issued under SEC Rule 144A
- Municipal Bonds

Quality

The portfolio will maintain a minimum weighted average quality of A- at all times. Individual securities shall have a minimum quality rating of Baa3 by Moody’s or BBB- by Standard & Poor’s (S&P). Note, high yield fixed income can be purchased only in a diversified mutual fund or exchange traded fund.

Duration

The manager will maintain the portfolio duration within +/- 25% of the benchmark duration at all times.

Diversification

- No more than 5% of the portfolio assets may be invested in any individual issuer, with the exception of securities issued or guaranteed by the U.S. Government, its agencies, and Government Sponsored Enterprises.
- No more than 10% of the portfolio may be invested in securities issued under Rule 144A.

2. MATURITY AND LIQUIDITY

The OPEB trust assets shall provide sufficient liquidity, if necessary, for payment of direct medical benefits and expenses.

3. PORTFOLIO COMPOSITION, RISK AND DIVERSIFICATION

Assets of the OPEB Trust Fund shall be invested in a broadly diversified portfolio consisting of equity, debt, and cash equivalent securities. The portfolio shall also be structured in a manner to provide diversification within each asset class and be allocated within the ranges specified below:

	<u>Range</u>	<u>Target</u>
Equities	20%-40%	30%
Fixed Income	50%-80%	65%
Cash and Cash Equivalents	0%-20%	<5%

The Trustee and its Sub Advisor is authorized by this policy to make asset allocation decisions to reallocate or redirect either contributions or investments held by the OPEB Trust Fund in order to take advantage of changing market conditions. Any move that will cause the allocation of the investment classes to vary from the above allocation percentages of any asset class requires approval by the City Council.

The following are prohibited purchases/transactions:

1. More than 5% of the total equity allocation invested in individual equity securities of any one company at market value
 2. More than 5% of the total debt allocation invested in debt instruments in any single issuer with the exception of US Treasuries and agencies
 3. Short sales
 4. Margin or leveraged purchases
 5. Commodities
 6. Real estate (with the exception of REITs)
-

7. Art objects or collectables
8. Options
9. Warrants
10. Derivative investments
11. Oil and Gas Leases
12. Hedge Funds
13. Private Equity Funds
14. Precious Metals
15. Privately negotiated investment agreements with financial institutions
16. Other investments classified as 'alternative'

4. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

Purchases and sales of authorized investments will only be made through financial institutions that are qualified as public depositories by the State of Texas or are "primary dealers" as designated by the Federal Reserve Bank of New York or are broker/dealers that qualify under Securities and Exchange Commission, or by direct purchases of an approved open-ended mutual fund family.

The Trustee will perform due diligence and maintain information on each broker/dealer, including a process to ensure best execution. The Trustee shall review the performance, financial condition and registration of all qualified counter-parties on an ongoing basis. Results will be provided to the Investment Committee for review upon request.

SAFEKEEPING AND CUSTODY

All securities purchased by the Trustee or its Sub Advisors shall be properly designated as an asset of the OPEB Trust Fund and held by the Trustee, chartered by the United States Government or the State of Texas, and/or a financial institution approved by the National Association of Security Dealers. No withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the City Council or Trust Administrator.

The City Council or the Trustee will execute third party custodial agreements with banks or financial institutions. Such agreements will include details as to the responsibilities of each party, the costs to be borne by each party, notification of security purchases, sales, delivery, repurchase agreements and wire transfers, safekeeping and transaction costs, and procedures in case of unforeseen circumstances.

5. BID REQUIREMENTS FOR DEBT INSTRUMENTS

After the Trust Administrator and/or the investment manager has selected one or more optimal types of investments based on maturity date(s) to meet cash flow needs and market conditions, a minimum of three qualified brokers and/or dealers will be contacted and asked to provide bids on the securities to be purchased.

In most situations the competitive bid process shall be utilized, except when securities are purchased as an initial offering. The investment manager will choose the appropriate brokers or dealers from among those on the approved broker/dealer list based on expertise, competitiveness and the ability to execute the transaction and deliver the securities on a timely basis. A minimum of three (3) bids will be obtained.

- A. Bids will be held in confidence until the best bid is determined and awarded,
- B. Documentation will be retained for all bids, with the winning bid clearly identified,
- C. If for any reason the highest bid (on sales of investments) or the lowest bid (on purchases of investments) is not selected, then the reasons leading to that decision will be clearly documented.

6. PERFORMANCE MEASURES

The Investment Committee will meet with the Trustee or its Sub Advisor at least annually to review portfolio performance. The Trustee or its Sub Advisor will review results quarterly to confirm adherence to the policy guidelines; compare the investment results with funds using similar policies and benchmarks; and identify risks and opportunities occurring in the equity and debt markets.

The following events indicate risk to the safety and performance of the Trust. Failure to appropriately address risk may result in termination of the Trustee or its Sub Advisor.

- A. Consistent under-performance of the stated target index for three consecutive quarters.
- B. Material changes in the managers' organization including personnel, ownership, acquisitions or losses of major accounts.
- C. Substantial changes in basic investment philosophy.
- D. Failure to observe any guidelines as stated in this policy.

The City of Fort Worth blended benchmark will be defined as the target portfolio return, based on the following allocation targets:

Portfolio Blended Benchmark

15.50% S&P500 Index
3.00% Russell Mid-Cap Index
4.50% Russell 2000 Index
2.00% MSCI Emerging Market Index
4.00% MSCI EAFE Index
1.00% Wilshire REIT Index
51.00% Bloomberg Barclays Capital US Aggregate Index
14.00% ML 1-3 Year US Corp/Gov't
5.00% Citi 1Mth T-Bill.

IV. INTERNAL CONTROLS

The Chief Financial Officer/Director of Financial Management Services and Trustee are responsible for mutually establishing and maintaining an internal and external control structure designed so that assets are reasonably protected from loss, theft, or misuse. Such internal controls shall consist, at a minimum, of the following:

- A. All securities purchased or sold will be transferred only under the “delivery versus payment” (DVP) method to ensure that funds or securities are not released until all criteria relating to the specific transaction are met,
- B. The Trustee is authorized to accept, on behalf of and in the name of the City of Fort Worth OPEB Trust Fund, securities in return for investment of funds,
- C. Securities transaction confirmations shall fully describe the various securities held. The receipt or confirmation shall state that the investment is held in the name of Trustee, or its depository nominee name, for the benefit of the City of Fort Worth OPEB Trust, and
- D. The written system of internal controls and operational procedures shall be subject to review by the City’s internal and external auditors as part of the annual financial audit.

V. REPORTING

Quarterly reports concerning the investment activities, investment portfolio and performance will be submitted to the Investment Committee and placed on the agenda of the City Council. Other information may include recent market conditions, economic developments, and anticipated investment conditions.

VII. POLICY REVIEW

The Fort Worth OPEB Trust Investment Policy shall be reviewed by the Investment Committee and adopted by the City Council at least annually. The adopting resolution shall include any changes made to the Policy. Any modification to the Investment Policy shall be provided to the Trustee and its Sub Advisor and acknowledged in writing via Appendix A.

Policy Adopted: September 26, 2017 (M&C G-_____)

Appendix A

Trustee, Sub Advisor or Investment Manager's Acknowledgment

I, the undersigned, acknowledge that I have received the investment policy for City of Fort Worth OPEB Trust Fund, dated_____. I affirm that I have read and understand said Policy, and do hereby agree to abide to the guidelines expressed in the Policy.

Name of Trustee

Signed

Date

Name of Sub Advisor

Signed

Date



I. Authority

The Fort Worth City Council is responsible for legislating, formulating policy, and setting the overall direction of City government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth (“the City”). The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/Director of Financial Management Services (“CFO”).

II. Purpose

The purpose of this policy is to:

- A. Define practices and provide the guiding principles for grant management, including the application, approval, set up, management, accounting, and reporting of grant activity performed by the City.
- B. Ensure that City personnel seek and apply for federal, state and other grants-in-aid that address the City’s current priorities and policy objectives, and administer them in accordance with applicable federal and state laws and regulations, City policies, and contractual obligations.
- C. Establish controls to maintain, and enforce a sound system of operational procedures in accordance with industry best practices and internal control objectives. These controls address the operational nature of the processes associated with grant management.
- D. Require procedures related to the grant management process be in conformance with this policy.

III. Applicability and Scope

All employees of the City, including uniformed employees, having grant management or accounting responsibilities shall conduct all related activities in compliance with rules and guidelines set forth by this policy and by their respective departmental grants procedures.



IV. Glossary

Definitions related to this policy will be incorporated into the Glossary for Financial Management Policies.

Administering Department – the City of Fort Worth Department responsible for applying for and overseeing the activities of a grant-funded program.

Indirect Costs – expenses / expenditures the City will incur for managing the grant program. Indirect costs shall be calculated and included in each grant application and shall be specified in the Mayor and Council Communication seeking approval to proceed with a grant application. If a waiver of the indirect costs is sought by the Administering Department, such waiver shall be detailed in the process and approved by the Mayor and Council.

V. Policy

A. Grant Identification, Application, Acceptance

1. Each respective department of the City of Fort Worth may research and identify grant opportunities that facilitate the City's overall goals, mission, and initiatives and provide supplemental or alternative funding sources to either capital expenses/expenditures or operating programs.
2. If grant opportunities are identified, departments are responsible for obtaining relevant approval from their respective Assistant City Manager.
3. Grant opportunities shall be evaluated for administrative burden and compliance costs when identified. Where the amount likely to be received does not exceed the cost of applying for and administering the grant, the City should not seek the grant. Where the amount awarded does not exceed the cost of administering the grant, the City should not accept the grant.
4. Prior to application, the Administering Department shall:
 - a. Complete an agenda item on a regularly scheduled City Council meeting wherein approval to apply and accept, if awarded, the grant is requested.
 - b. The Mayor and Council Communication requesting application and acceptance approval shall include the following components:
 - a. Name of grant,
 - b. Grantor,



- c. Dollar award of grant along with the identification of required matching funds,
 - d. Overview of the grant program, including how the City will use the funds,
 - e. Required appropriation ordinances and language, and
 - f. Dollar value of indirect costs being applied for in the grant, calculated based on the indirect cost study in effect at the time. Where reimbursing the general fund for the indirect cost burden would impact program services, the department should weigh the City's priorities in deciding whether to allocate additional resources to the program from other sources.
5. The Mayor and Council Communication shall be routed through the Grant Team of the Financial Management Services Department for review prior to being placed on a City Council Agenda for consideration.
6. After City Council approval the Administering Department, in coordination with the Financial Management Services Department, shall prepare all documents required in the application process and submit the same to the granting agency.
7. Applications shall include a budget for all indirect costs allowable under the grant.
8. It is acknowledged that grant application deadlines may not allow for approval by the Mayor and Council prior to being due. In these instances, ratifying Mayor and Council Communications shall be completed utilizing the same process as non-ratifying Mayor and Council Communications.
9. Once a grant is awarded, the Administering Department is responsible for accepting the award and, in concert with the City Attorney's Office, seeing that the corresponding contract is correct and fully executed.
10. In instances where the City needs to further evaluate whether a grant meets the City's objectives, mission, goals, and initiatives, it is acceptable to submit a Mayor and Council Communication for approval to apply for the grant only. In these instances, a supplemental Mayor and Council Communication is required in order to accept the grant.

B. Grant Set-Up

1. Upon award of a grant by a granting entity, FMS Grant Accounting shall schedule a Grant Kick-Off meeting with the Administering Department. The Grant Kick-Off meeting is to clarify grant management and accounting roles



and responsibilities specific to that particular grant, and should be attended by management representatives of the Administering Department and FMS Grant Accounting.

2. The Administering Department is then responsible for completing and/or collecting the following documents, with assistance and support from FMS Grant Accounting, and submitting them to FMS Grant Accounting to be entered into PeopleSoft (the City's system of record for all financial data):
 - a. The Grant Information Form (GIF),
 - b. A balanced Grant Project Budget,
 - c. The approved M&C,
 - d. The fully executed award agreement, and
 - e. The funding location (FID) for any required matching expenditures.
3. FMS Grant Accounting is responsible for setting up the award in PeopleSoft, including entry of operating and financial reporting schedules. Grant Accounting shall then provide the Administering Department with the PeopleSoft project (grant) number.
4. The Administering Department and FMS Grant Accounting are responsible for understanding grant conditions, including allowable costs for each grant. This includes personnel expenditures and whether salaries, overtime and/or fringe benefits are allowable. The Administering Department, with the support and assistance of FMS Grant Accounting, is responsible for determining and using the appropriate vehicle to ensure personnel charges are distributed to the grant as accurately as possible. This may entail the use of ePARs, tasks groups/task profiles and/or combo codes. The Administering Department should ensure that grant-funded personnel understand how to code their time for accurate accounting.
5. The Administering Department, with assistance and support from FMS Grant Accounting, submits task group/task profile/combo code requests, which are reviewed by FMS Grant Accounting and set up by FMS Financial Reporting.

C. Grant Management

1. The Administering Department shall manage awards in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, applicable State laws and/or regulations, and corresponding contractual agreements. FMS Grant Accounting shall provide assistance and serve as a resource for clarification of any questions regarding 2 CFR 200.



2. If the grant has subrecipients:
 - a. The Administering Department, with assistance and support from FMS Grant Accounting, shall perform a risk assessment for each subrecipient before passing along awarded funds, in accordance with 2 Code of Federal Regulations (“CFR”) §200.331, “Requirements for pass-through entities,” and formulate a risk mitigation plan based on identified risk factors.
 - b. The Administering Department, with assistance and support from FMS Grant Accounting, shall perform subrecipient monitoring in accordance with §200.330, “Subrecipient and Contractor Determinations,” and §200.331, “Requirements for Pass-Through Entities,” and document such monitoring.
3. The Administering Department shall monitoring contractors to ensure compliance with all contract provisions.
4. All grant-related procurement activities must be conducted in accordance with all applicable City policies and State and federal laws and regulations (e.g., Davis-Bacon Act).
 - a. If a capital asset is purchased or created with grant funds, FMS Grant Accounting and FMS Capital Assets should be notified.
 - b. For federal grants, no local purchasing preference can be given.
 - c. For federal grants, cost plus a percentage of cost and percentage of construction cost methods are prohibited.
 - d. The City is responsible for full compliance with the procurement regulations contained in 2 CFR 200 (200.317-200.326) for the City fiscal year beginning October 1, 2018. The City, nevertheless, is working toward functional compliance at the earliest possible date.
 - e. Vendors shall be checked against the list of debarred/suspended vendors on SAM.gov prior to awarding any contract and annually thereafter at a minimum.
5. The Administering Department shall submit project status reports in accordance with the award agreement, and provide copies of such reports to FMS Grant Accounting to be attached in PeopleSoft.
6. The Administering Department shall create and maintain adequate documentation for all program operations and expenditures (activity reports, invoices, purchase orders, receipt documentation, etc.).
7. The Administering Department and FMS Grant Accounting shall create and maintain all pertinent award-related documentation in accordance with §200.333 Retention Requirements for Records and applicable State law as



- specified in City records management policies and supply it as requested to authorized grant monitors.
8. FMS Grant Accounting will ensure awards are accounted for in accordance with 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, applicable State regulations, and City policies and procedures.
 9. The Administering Department and FMS Grant Accounting shall, at a minimum, review and analyze grant financials monthly. This review will include a process to verify that all costs are allowable and appropriate and that all revenues earned have been recognized.
 10. As determined and specified in the Grant Kick-off Meeting, either the Administering Department or FMS Grant Accounting will submit financial reports in accordance with the award agreement.
 11. Other roles and responsibilities for the Administering Department:
 - a. Ensure funding is managed according to the terms and conditions of the award,
 - b. Request award extension and/or agreement amendments, if necessary,
 - c. Prepare M&Cs for grant amendments, if necessary,
 - d. Submit budget transfers requests and adjusting journal entries to FMS Grant Accounting in a timely manner, and
 - e. Monitor grant terms and conditions for any changes throughout the performance period (with support from FMS Grant Accounting).
 12. Other roles and responsibilities for FMS Grant Accounting:
 - a. Ensure that all appropriate grant documentation is attached to PeopleSoft Project Definitions and/or journal or budget entries,
 - b. Maintain all other appropriate grant-related documentation in the City's physical or virtual storage,
 - c. Review grant amendment-related M&Cs for completeness and correctness,
 - d. Serve as point of contact for financial matters and grant questions,
 - e. Attach and maintain copies of operating and financial reports in PeopleSoft, and
 - f. Enter and approve budget transfers.

D. Grant Accounting

1. All grant-related financial activity must be accounted for in the City's primary accounting system of record (PeopleSoft).



2. Direct and indirect costs should be clearly identified and separated.
3. City contributions (matching) and grantor funds should be clearly identified and separated.
4. The Administering Departments and FMS Grant Accounting are responsible to submit all financial reports required by grantor agencies.
5. The Administering Departments and FMS Grant Accounting must ensure that grant budgets set up in PeopleSoft are correct, appropriate, and allowable. FMS Grant Accounting shall review submitted budgets for balance and correctness. Multi-year grants pose special challenges, and, in conjunction with FMS Grant Accounting, Administering Departments should decide how various time periods and activities are to be handled before the grant is initially set up. This is most typically handled at the Grant Kick-off Meeting.
6. The Administering Departments and FMS Grant Accounting must be aware of the particular requirements of reimbursement, advance payment, or fee-for-service grants as they apply to each award.
7. The Administering Departments, with support from FMS Grant Accounting, must be familiar with, comply with, and document compliance with all contractual requirements for applicable grants.
8. FMS Grant Accounting shall review PeopleSoft financials for each grant each month and communicate any issues encountered to appropriate grant staff.
9. Expenditures/Expenses:
 - a. The Administering Departments in conjunction with the Purchasing Division of the Financial Management Services Department shall ensuring that all grant-related procurement is handled in accordance with Financial Management Policy Statements, City purchasing standard operating procedures (SOPs), and all applicable state and/or federal grant regulations and contractual requirements.
 - b. The Administering Departments are responsible for ensuring that grant-related funds are only obligated/expended when there is budgetary authority to do so.
 - c. The Administering Departments are responsible for monitoring grant budget status to ensure that necessary budget modifications are made before expenditures are needed.
 - d. The Administering Department, with support and assistance from FMS Grant Accounting, is responsible for ensuring that all expenditures are necessary, reasonable, allowable, and appropriately allocated.



- e. The Administering Departments and FMS are responsible for ensuring that all disbursements are correct, and that any required retainage is accounted for properly.
- 10. Revenues:
 - a. The Administering Departments must provide FMS Grant Accounting with copies of a request for reimbursement (RFR) or drawdown request each time they are submitted.
 - b. FMS Grant Accounting is responsible for making the journal entry to recognize the revenue and create a receivable.
 - c. FMS Grant Accounting is responsible for monitoring bank account activity, and, when deposits hit the appropriate bank account, making entries to reflect the sums received.
 - d. FMS Grant Accounting is responsible for reconciling receivables and payments.
- 11. Journal Entries:
 - a. The Administering Departments are responsible for making all grant-related journal entries corresponding to a particular accounting period (month) no later than the deadline specified in each month's published close schedule. Nothing herein shall prohibit FMS Grant Accounting from identifying entries that need to be made and making them on behalf of departments.
 - b. FMS Grant Accounting is responsible for reviewing and posting such journal entries.
 - c. For large journal entries better handled by uploading, the Administering Department shall provide FMS Grant Accounting with the necessary data and back-up, and FMS Grant Accounting will upload, review, and post the journal entries.
 - d. FMS Grant Accounting is responsible for City fiscal year-end entries such as accruals, adjusting entries, etc.
 - e. At the close of each grant, the Administering Department, with support and assistance from FMS Grant Accounting, is responsible for ensuring that all applicable revenues, expenditures, and transfers are reflected in PeopleSoft.
- 12. FMS Grant Accounting will serve as the point of contact for the annual Single Audit and coordinate and provide responses to the City's external auditors.
- 13. FMS Grant Accounting will prepare the annual Schedule of Expenditures of Federal Awards (SEFA) and Schedule of Expenditures of State Awards

(SESA), and will coordinate with the City's external auditors to file the results with the Federal Audit Clearinghouse (FAC).

E. Closeout

1. After completion of all required performance period activities, the Administering Department and FMS Grant Accounting shall perform grant closeout tasks in accordance with §200.343 Closeout or corresponding State regulations, City policies, and contractual requirements.
2. The Administering Department and FMS Capital Assets shall ensure property purchased, donated, or constructed in relation with grant funding is accounted for in accordance with §200.310 - §200.316 and §200.329.
3. The Administering Department is responsible for final performance reports required by the terms and conditions of the award and shall provide copies to FMS Grant Accounting for attachment in PeopleSoft.
4. The Administering Department and FMS Grant Accounting are responsible for final financial reports required by the terms and conditions of the award. The Administering Department and FMS Grant Accounting are responsible for collecting and maintaining all appropriate back up documentation for financial reports.
5. The Administering Department shall notify FMS Grant Accounting to close the grant in City's financial system and provide all required closeout documentation:
 - a. Project Closeout Checklist,
 - b. Request to inactivate Combo Codes (if applicable), and
 - c. Request to inactivate or redirect Payroll Task Profiles (if applicable).
6. The Administering Department or FMS Grant Accounting (per the Grant Kick-off agreement) shall ensure final reimbursement request is submitted. FMS Grant Accounting shall verify that final reimbursement has been received.
7. The Administering Department and FMS Grant Accounting shall ensure that all financial activities are recorded, that revenues balance to expenditures, and that revenues and expenditures balance to budget figures.
8. The Administering Department shall submit combo codes for closure and task groups/task profiles for closure or redirection. FMS Grant Accounting shall review and approve, and FMS Financial Reporting will process the requests.
9. FMS Grant Accounting shall complete the grant-closeout process in PeopleSoft.



F. Post-Close

1. The Administering Departments and FMS Grant Accounting are responsible for ensuring that their records are maintained in accordance with applicable City policy, State law, and federal regulations.
2. The Administering Departments are responsible for any programmatic reporting required by the grant, regardless of performance period.
3. The Administering Department and FMS Grant Accounting are responsible for responding to and cooperating with auditors, monitors, and other grantor personnel, as well as the City's independent or internal auditors.

Fiscal Monitoring Policy

I. Authority

The City Council is responsible for legislation, policy formulation and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer/ Director of Finance.

II. Purpose

The fiscal monitoring policy is intended to serve as a tool, providing Council, management, and the public with the insight required to address issues impacting the City's financial condition. Furthermore, this policy is intended to describe particular elements or aspects of fiscal monitoring such long-term planning Programs within the City and to memorialize this financial practice into a formal policy. The outcome of this policy is to prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.

III. Applicability and Scope:

This policy is applicable to all funds with a minimum reserve requirement set by official action of the City Council. This policy shall also apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Policy:

A. Financial Management Reports

The Department of Finance shall publish monthly financial management reports which compare current year budget to actual performance, i.e. expenditures and revenues to current budget plus a comparison to the prior year. The report will outline any significant activity occurring through the current period which indicates substantial deviations of financial performance from expected financial performance.

Fiscal Monitoring Policy

B. Status Reports on Capital Projects

A summary report on the contracts awarded, capital projects completed and status of the City's various capital programs will be prepared at least quarterly and presented to the City Manager and Council.

C. Commitment to Long-Term Financial Planning

The LTFP process evaluates known internal and external issues impacting the City's financial condition. Such issues are identified, presented, and mitigated when and where possible. The process begins by identifying critical areas which have, or are expected to have, an impact on the financial condition of the City over the next five years. Once the issues are identified, specific goals and objectives are developed for each structural deficiency. The LTFP is a constantly changing and evolving plan, which will be routinely updated and presented on an ongoing five-year rolling basis. The LTFP will be incorporated into the City's Business Planning Process and presented to the City Council and staff throughout the formulation of the annual financial plan and budget. The LTFP is intended to help the City achieve the following:

1. Ensure the City can attain and maintain financial sustainability;
2. Ensure the City has sufficient long-term information to guide financial decisions;
3. Ensure the City has sufficient resources to provide programs and services for the stakeholders;
4. Ensure potential risks to on-going operations are identified in the long-term financial planning process and communicated on a regular basis;
5. Establish mechanisms to identify early warning indicators; and
6. Identify changes in expenditure/expense or revenue structures needed to deliver services or to meet the goals adopted by the City Council.

Fiscal Monitoring Policy

D. Scope of the Plan

1. Time Horizon- The LTFP will forecast revenues, expenses or expenditures (as applicable), and financial position including Reserves for at least five years into the future or longer where specific issues call for a longer time horizon.
2. Comprehensive Analysis- The LTFP will provide meaningful analysis of key trends and conditions, including but not limited to;
 - a. Analysis of the affordability of current services, projects , and obligations:
 - i. An analysis of the City's environment in order to anticipate changes that could impact the City's service and/or financial objectives.
 - ii. Revenue and expense or expenditure projections (as applicable), including the financial sustainability of current service levels over a multi-year period.
 - iii. The affordability of current debt relative to affordability ratios prescribed by City policy and/or State law.
 - iv. The affordability of maintaining and replacing the City's current capital assets.
 - v. The ability to maintain Reserves within the target ranges prescribed by City policy over a multi-year period.
 - vi. The impact of non-current liabilities on the city's financial position.
 - b. Analysis of the affordability of anticipated service expansions or investments in new assets:
 - i. The operating costs of any new initiatives, projects, or expansion of services where funding has been identified through alternative sources (CIP, grants, debt issuance, etc.) or adopted or approved by the City

Fiscal Monitoring Policy

council through other actions. Service delivery of administrative services and functions shall be included to the extent needed proportionately with the expansion of other services.

- ii. The affordability of the City's long-term CIP, including operating and maintenance costs for new assets.
 - iii. The affordability of other master plans that call for significant financial investment by the City.
- c. Synthesis of the above to present the City's financial position:
- i. A clear presentation of the resources needed to accomplish the capital improvements identified in the City's CIP and to maintain the existing capital assets.
 - ii. A clear presentation of the resources needed to maintain services at their present level in addition to the expansion of services as may have been identified through the analysis described above.
 - iii. Identification of imbalances between the City's current direction and the conditions needed for continued financial health.
3. Solution-Oriented- The LTFP will identify issues that may challenge the continued financial health of the City, and the plan will identify possible solutions to those challenges. Planning decisions shall be made primarily from a long-term perspective and structural balance is the goal of the planning process. For the purpose of this policy, structural balance means that annual revenues equal expenses / expenditures and year end Reserves meet the minimum levels prescribed by City Reserves policies.
- E. Continuous Improvement- City staff will regularly look for and implement opportunities to improve the quality of the forecasting, analysis, and strategy development that is part of the planning process. These improvements will primarily be identified through the comparison of projected performance with actual results.

Fiscal Monitoring Policy

- F. Structural Balance- A Long-term structural balance is the goal from long-term financial planning. Should the long-term forecasting and analysis show that the City is not structurally balanced over the five-year projection period, staff would make recommendations during the annual budget process, on how the plan can be brought into alignment.
- G. Non-Current Liabilities- The LTFP will address strategies for ensuring that the City's long-term liabilities remain affordable. The City Council supports efforts to ensure that critical long-term liabilities like debt service, asset maintenance, pensions, and other post-employment benefits remain affordable.

Accounting, Auditing, and Financial Reporting Policy



I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to manage and direct the City's accounting, auditing, and financial reporting activities. Specifically, under this policy, the City shall comply with prevailing federal, state, and local statutes and regulations, as well as current professional principles and practices.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Conformance to Accounting Principles and Recommended Practices

The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

B. Popular Reporting

In addition to issuing a Comprehensive Annual Financial Report (CAFR) in conformity with GAAP, the City may supplement its CAFR with a simpler, "popular" report designed to assist those citizens who need or desire a less detailed overview of the City's financial activities. This report should be issued no later than six months after the close of the fiscal year.

C. Selection of Auditors

Accounting, Auditing, and Financial Reporting Policy



Every five years, the City shall request proposals from qualified firms, including the current auditors if their past performance has been satisfactory, and the Council shall approve the selection of an independent firm of certified public accountants to perform an annual audit of the books of account, records and transactions, opining of the Comprehensive Annual Financial Report and Single Audit Report and reporting the results and recommendations to the Council.

D. Audit Completion

The City seeks to have its CAFR and Single Audit Report audited and available within 180 days after the close of its previous fiscal year, which ends September 30. In the event the presentation of the CAFR and Single Audit is delayed beyond the first Council meeting in April, the City Manager shall provide a report on the status of the audit and the expected completion date of the CAFR and Single Audit to the City Council at its first meeting in April.



Retirement System and OPEB Health Care Trust

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

Retirement System:

1. Benefit Improvements and Reductions

The City will complete an actuarial impact study of any proposed benefit improvements or reductions, including changes in contribution levels before they are implemented.

2. *Qualified Plan*

The City and the Retirement Fund will maintain the qualified status of the Retirement System. As deemed necessary from time to time, the City and/or the Retirement Fund will request a "determination letter" from the IRS relative to whether or not the City's retirement system conforms to the Internal Revenue Code in order to assure the tax-exempt status of the income earned on the Retirement Fund's investments, the retiree pension payments, and the accrued benefits for active employees.

3. *Funding Level*

The City shall progressively monitor contribution levels of both the City and employees, along with retirement benefits, to ensure that the Retirement Fund is sufficiently funded and

Retirement System and OPEB Health Care Trust



benefits can be paid as they become due. If funding levels are insufficient, staff will update the City Council of the deficiency and make recommendations for corrective action.

Health Care Trust:

4. Benefit Improvements

Staff shall routinely present to the City Council the actuarial impact of any proposed benefit improvements, reductions, or changes. The City Council will also obtain an independent actuary who will certify to the Council the actuarial impact of any proposed benefit improvements or changes.

5. Funding Level

The City shall continue to monitor retiree healthcare benefits, to ensure that the Health Fund is sufficiently funded and City Council-approved benefits can be paid according to the approved benefit program. If funding levels are insufficient, staff will update the City Council of the deficiency and make recommendations for corrective action.



Internal Controls

I. Authority

The Fort Worth City Council is responsible for legislation, policy formulation, and overall direction setting of the government. This includes the approval of financial policies which establish and direct the operations of the City of Fort Worth. The City Manager is responsible for carrying out the policy directives of the City Council and managing the day-to-day operations of the executive departments, including the Department of Finance. This policy shall be administered on behalf of the City Manager by the Chief Financial Officer / Director of Finance.

II. Purpose:

This policy is intended to establish guidelines to maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

III. Scope:

This policy shall apply to all funds under the budgetary and fiscal control of the City Manager and the Mayor and City Council.

IV. Glossary

See definitions related to this policy provided in the appendix.

V. Policy:

A. Proper Authorizations

Procedures shall be designed, implemented and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

B. Separation of Duties

Job duties will be adequately separated to reduce, to an acceptable level, the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

C. Proper Recording

Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded, and that all financial reports may be relied upon as accurate, complete and up-to-date.



Internal Controls

D. Access to Assets and Records

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

E. Independent Checks

Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

F. Costs and Benefits

Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

E-Commerce Policy



To fully utilize available technologies to expedite cash payments and receipts, enhance employee productivity, and provide customer satisfaction.

A. *Fully Integrated Financial Systems*

All E-Commerce systems and procedures must fully and transparently integrate with the City's financial and accounting systems, its depository bank systems, and any other City information system which interfaces with an E-Commerce system.

B. *Emerging Technologies*

The City will work closely with its depository bank and other financial partners to evaluate and implement the standard industry accepted technologies that prove to be efficient and effective in pursuit of the City's E-Commerce goals.

C. *Vendor E-Payments*

The City will actively migrate vendor payments from paper checks to other forms of payment, including but not limited to: 1) Automated Clearing House (ACH) payments; 2) Wire transfers; and 3) Procurement Card payments.

D. *Direct Deposits*

The City will actively migrate payroll payments from paper checks, to electronic formats, including but not limited to: 1) Direct deposits and 2) Electronic pay cards.

E. *Internet Payment Options*

Working with its depository bank and other financial partners, the City will seek to develop and implement internet payment options of best practices which will allow customers and citizens to pay bills due the City conveniently and securely.

F. *Information Security*

The City will employ security measures consistent with best practice and the City's information security policy to ensure the integrity and confidentiality of customer and citizen data that is stored or is a component of transactions utilizing the City's information technology infrastructure or that of its service providers.



- a. **Accrual Basis of Accounting** – A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. For example, in accrual accounting, revenue that was earned on April 1 but for which payment was not received until July 10, is recorded as revenue on April 1st regardless of the timing of when the payment is received.
- b. **Annually Completed Actuarial Report** – An Actuarial Report includes a type of appraisal which requires making economic and demographic assumptions in order to estimate future liabilities.
- c. **Business Plan**- A department-level plan. In this plan, departments outline each division's Service Areas and associated key performance indicators, and priority initiatives for each. This document is meant to serve as a high-level annual performance plan, in which measures are periodically updated to facilitate continuous observation, trend analysis, and improvement of department activities and services.
- d. **Capital Improvement Plan (CIP)** – A plan that describes the capital projects and associated funding sources the City intends to undertake in the current fiscal year plus four successive fiscal years, including the acquisition or construction of capital facilities and assets, and the maintenance thereof.
- e. **Capital Projects Fund** – A governmental fund established to account for resources used for the acquisition of large capital improvements and non-recurring expense other than those acquisitions accounted for in proprietary or trust funds.
- f. **Cash Custodian** – A full-time, part-time, seasonal, or temporary City employee that has the responsibility of handling cash and cash equivalents as part of the employees' job duties
- g. **Cash Flow** – The net cash balance at any given point. The Chief Financial Officer/Director of Finance shall prepare a cash flow analysis which projects the inflow, outflow, and net balance of cash reserves on a daily/weekly/monthly / annual basis.
- h. **Cash Overage** – An amount in excess of the balance a cash/change drawer should have after accounting for the day's actual transactions. A cash overage should be promptly deposited and recorded.
- i. **Cash Shortage** – An amount less than of the balance a cash/change drawer should have after accounting for the day's actual transactions. A cash shortage should be promptly replenished and recorded.



- j. Change Drawer – A tray containing separate compartments for coins, checks and bills of different denomination that allows a City employee to process transactions for City business. This drawer should maintain the same balance at all times as the sole purpose of this drawer is for making change.
- k. Days Cash on Hand – A measure of cash saved that is not earmarked or designated for any purpose (unrestricted cash) which calculates the number of days a system can pay expenses associated with daily operations and maintenance before complete depletion of unrestricted cash occurs. Days Cash on Hand is calculated by dividing unrestricted cash by the system's average daily cost of operations (annual operating expenses, excluding depreciation, divided by 365).
- l. Debt Service - The cash that is required for a particular time period to cover the repayment of interest and principal on a debt. Debt Service is projected on an annual basis.
- m. Debt Service Fund – a fund established to accumulate resources and to account for revenues and expenditures used to repay the principal and interest on debt.
- n. Deferred Inflows of Resources – resources that flow into a fund during the fiscal year, but are related to a future period. Deferred Inflows have a negative effect on net position, similar to liabilities. (Examples include: property taxes levied in the current year to finance the subsequent year's budget).
- o. Deferred Outflows of Resources - resources that flow out of a fund during the fiscal year, but are related to a future period. Deferred Outflows have a positive effect on net position, similar to assets. (Examples include: resources provided to a grantee before the grantee has met related time requirements, but after all other eligibility criteria have been met).
- p. Department of Finance – includes the references in the City Charter to the Department of Finance and the Department of Financial Management Services. For purposes of this policy, the Department of Finance is the department responsible for the corporate financial operations of the City.
- q. Enterprise Fund - Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.
- r. Expenditure – refers to the value of goods and services *received* during a period of time, regardless of when they are *used* (accrual basis of accounting) or *paid* for (cash basis of accounting).



- s. Expense - refers to the value of goods and services *used* during a period of time, regardless of when they were *received* (modified accrual basis of accounting) or *paid* for (cash basis of accounting).
 - t. Fiduciary Fund - A fund that accounts for resources that governments hold in trust for other entities.
 - u. Fund Balance - Fund balance is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources. Fund Balance is broken up into five categories:
 - 1. Non-spendable Fund Balance - Includes amounts that are not in a spendable form or are required to be maintained intact. Examples are consumable inventories.
 - 2. Restricted Fund Balance - Includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and donations.
 - 3. Committed Fund Balance - Includes amounts that can be used only for the specific purposes determined by a formal action (for example, legislation, resolution, and ordinance) of the City Council. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
 - 4. Assigned Fund Balance - Comprises amounts intended to be used by the City of Fort Worth for specific purposes. Intent should be expressed by the City Manager. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at minimum, intended to be used for the purpose of that fund.
 - 5. Unassigned Fund Balance - Represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund. Unassigned amounts are technically available for any purpose.
 - v. General Fund - One of five governmental fund types. The General Fund typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources not accounted for or restricted to another fund.
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- w. Governmental Fund – funds generally used to account for tax-supported activities. There are five different types of governmental funds including: General Fund, Special Revenue Funds, General Debt Service Fund, Capital Project Funds, and Permanent Funds.
- x. Imprest Fund – An amount of cash held outside of the general Treasury for certain law enforcement purposes. The use of Imprest Funds is subject to the City of Fort Worth Police Department’s operating procedures.
- y. Incurred but not Reported Claims – Claims/and or events that have transpired, but have not yet been reported.
- z. Internal Control - Internal control, as defined in accounting and auditing, is a process for assuring achievement of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies. A broad concept, internal control involves everything that controls risks to an organization. Internal controls are systematic measures (such as reviews, checks and balances, methods and procedures) designed to reduce the opportunity for errors, theft, and/or misappropriation to occur.
- aa. Internal Service Fund- Proprietary fund type used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.
- bb. Long-Term Financial plan (LTFP) - A Long-Term Financial Plan includes an analysis of the financial and economic environment, long-term forecasts, debt analysis, and financial strategies.
- cc. Misappropriation – The intentional, illegal use of the property or funds of another person for one’s own use or other unauthorized purpose.
- dd. Mitigating Control – Compensating measure implemented to identify irregularities after-the-fact, as opposed to primary controls that are intended to prevent fraud or detect human error at the point of its origination.
- ee. Monetary Intakes – Cash, coin, checks, money orders, traveler’s checks, credit/debit cards and/or cash equivalents received during the normal course of the revenue receipting function.



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- ff. Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis of accounting, revenues are recognized when they become both “measurable” and “available” to finance expenditures in the current period. For example, revenue that is earned and measurable on April 1, is billed on April 30th, and paid on May 1st would not be recorded as revenue until payment is received on May 1st.
- gg. Mutilated – Disfigured, bent, destroyed.
- hh. Net Position – Net Position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in a proprietary fund.
- ii. Non-Recurring Item – An expenditure that has not occurred in the previous two years and is not expected to occur in the following year.
- jj. Operating Expenditures (Governmental Funds) - An expenditure incurred in carrying out the City’s day-to-day activities. Operating Expenditures include such things as payroll, employee benefits and pension contributions, transportation and travel.
- aa. Operating Expenses (Proprietary Funds) - An expense incurred in carrying out the City’s day-to-day activities. Operating Expenses include such things as payroll, employee benefits and pension contributions, transportation and travel, amortization and depreciation. Notwithstanding the foregoing, with respect to a City Enterprise for which obligations, secured in whole or in part by the revenues of such Enterprise (such as the City’s Water and Sewer System), have been issued or incurred, Operating Expenses shall be determined in accordance with State law and terms of the ordinances pursuant to which such obligations were issued or incurred.
- bb. Payment Card Industry Data Security Standards (PCI-DSS) – PCI-DSS is a comprehensive set of information security standard for organizations that handle branded credit cards from the major card schemes. PCI-DSS Standards is mandated by the card brands and administered by the Payment Card Industry Security Standards Council.
- cc. Pay As You Go Financing - The use of currently available cash resources to pay for capital investment. It is an alternative to debt financing.
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Financial Management Policies

Glossary



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- dd. Pooled Cash – The sum of unrestricted cash and investments of several accounting funds that are consolidated for cash management and investment purposes. Investment income or expenditure is allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
 - ee. Program – A set of activities, operations, or organizational units designed and directed to accomplish specific service outcomes or objectives for a defined customer.
 - ff. Petty Cash – A small amount of discretionary funds in the form of cash used for expenditures where it is not sensible to make any disbursement by check, because of the inconvenience and costs of writing, signing, and then cashing the check. Petty Cash funds are prohibited in accordance with the City's Revenue
 - gg. Proprietary Fund – A class of fund types that account for a local government's businesslike activities. Proprietary funds are of two types: enterprise funds and internal service funds. Both use the accrual basis of accounting and receive their revenues from charges to users. (Enterprise Fund examples: Water and Sewer Fund, Stormwater Utility Fund, Municipal Parking Fund; Internal Service Fund examples: Equipment Services, Information Systems Fund).
 - hh. Reserve (Governmental Funds) – Reserve refers only to the portion of Fund Balance that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.
 - ii. Reserve (Proprietary Funds) – Reserve refers only to the portion of Working Capital that is intended to provide stability and respond to unplanned events or opportunities. See associated Reserve Policy for specific details.
 - kk. Special Revenue Fund- Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purpose other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.
 - ll. Supervisor – A City Employee that is entrusted to direct the duties or processes of others by providing training and/or guidance.

Financial Management Policies

Glossary



mm. Unrestricted Net Position – The portion of a fund's net position is not restricted for a specific purpose.

nn. Working Capital - An accounting term defined as current assets less current liabilities in a proprietary fund. Working Capital is used to express the Reserves available in proprietary funds for use.





City of Fort Worth, Texas

FY 2017-2018 SALARY SCHEDULE



FY 2017 – 2018 SALARY SCHEDULE

The salary structures for non-exempt, exempt and exempt IT positions will be adjusted according to the changes illustrated below. These salary structure adjustments reflect changes in the job market conditions for pay structures and salaries for public and private sector organizations. Employees (exempt and non-exempt non-civil service) will receive adjustments to their pay based on their individual job performance using the City's Pay for Performance Program. Police Civil Service employees will receive increases in accordance with the Police Meet and Confer Agreement. Fire Civil Service employees will receive their increases in accordance with the Fire Collective Bargaining Contract.

I. Non-Exempt Salary Structures (Non-Civil Service)

- Salary structures will be adjusted by 3 percent

II. Exempt Salary Structures (Non-Civil Service)

- Salary structures will be adjusted by 2 percent

III. Exempt IT Salary Structures (Non-Civil Service)

- Salary structures will be adjusted by 2 percent

IV. Sworn Police

- Police Civil Service employees will receive salary increases in accordance with their Meet and Confer Agreement between the City of Fort Worth and the Fort Worth Police Officers Association.

V. Sworn Fire

- Fire Civil Service employees will receive salary increases in accordance with the Collective Bargaining Agreement between the City of Fort Worth and the Fort Worth Professional Firefighters Association.

VI. Temporary, Seasonal and Less Than Part-Time Employees

- Temporary, Seasonal and Less than Part-Time employees will not receive any salary increases.

VII. Council Aides

- Council Aides are eligible to receive a 3% salary increase (effective December 23, 2017).

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Account Technician	CL5010	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Accountant	PR1010	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Accounting Services Supervisor	PR1021	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Administrative Assistant	TC5010	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Administrative Services Mgr	MG1011	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Administrative Svc Coordinator	PR1030	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Administrative Technician	CL5020	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Airport Operations Officer	PS5010	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Airport Supervisor	PR1041	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
AMI Administrator	PR2951	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Animal Control Officer	PS5020	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Animal Shelter Technician	ST5010	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Arborist	ST5020	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Architectural Services Mgr	MG1031	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Assistant Water Director	AD1161	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Aviation Director	AD1241	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst City Attorney I	PR1060	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Asst City Attorney II	PR1070	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Asst City Atty/DFW Airprt Atty	PR2800	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Asst City Auditor	AD1021	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst City Manager	EX1011	E	312	70.50	146,639	81.96	170,468	93.41	194,297	104.87	218,126	116.32	241,955
Asst City Secretary	AD1031	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Clerk of the Court	MG1041	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Asst Code Compliance Dir	AD1041	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Data Reporting Supv	TC5651	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Asst Econ Dev Director	AD1231	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Facilities Superintendent	PR1091	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Asst Field Operations Supv	PR1101	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Asst Finance Director	AD1051	E	307	52.15	108,482	60.63	126,110	69.11	143,739	77.58	161,367	86.06	178,995
Asst Fire Director	AD1011	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Golf Professional	TC5020	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Asst Historic Site Supervisor	PR2931	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Asst Human Resources Director	AD1061	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Asst IT Solutions Director	AD1071	E	307	52.15	108,482	60.63	126,110	69.11	143,739	77.58	161,367	86.06	178,995
Asst Library Director	AD1081	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Municipal Court Serv Dir	AD1091	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Neighborhood Svcs Dir	AD1221	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Park/Recreation Director	AD1101	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Parts/Materials Supv	TC5030	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Asst Planning/Development Dir	AD1111	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Police Director	AD1121	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Property Mgmt Director	AD1131	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Pub Facilities/Events Dir	AD1141	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Public Safety Support Mgr	PR1111	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Asst TPW Superintendent	PR1121	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Asst Trans/Public Works Dir	AD1151	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Water Systems Supt	PR1131	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Athletic Coordinator	PR1141	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Audit Manager	MG1061	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Auditor	PR1150	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Auto Body Repairer	ST5030	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Aviation Director	DH1011	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Billing & Accounting Manager	MG1071	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Botanic Garden Superintendent	MG1081	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Budget Analyst I	PR1160	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Budget Analyst II	PR1171	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Budget Manager	MG1091	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Building Code Administrator	MG1101	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Business Develop Coord	PR1180	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Business Development Mgr	MG1111	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Buyer	PR1190	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Cable Services Supervisor	PR1200	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Call Center Analyst	PR1210	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Centralized PD Payroll Coord	PR1220	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Chemist	PR5010	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Chief Deputy City Marshal	PR1240	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Chief Financial Svcs Officer	DH1021	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Chief Helicopter Pilot	MG1131	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Chief Judge	AP1011	E		Set by agreement									
Chief of Staff	MG1141	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Chief Performance Officer	DH1031	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Chief Prosecutor	PR1250	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
City Attorney	AP1021	E		Set by agreement									
City Auditor	AP1031	E		Set by agreement									
City Forester	PR1261	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
City Manager	AP1041	E		Set by agreement									
City Marshal	AD1171	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
City Secretary	AP1051	E		Set by agreement									
Clerk Of Municipal Court	AD1181	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Code Compliance Director	DH1041	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Code Compliance Officer	PS5030	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Code Compliance Superintendent	MG1151	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Code Compliance Supervisor	PR1281	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Code Compliance Technician	ST5040	N	502	12.40	25,797	13.95	29,022	15.50	32,246	17.05	35,471	18.60	38,696
Combination Inspector	TC5040	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Commun/Public Engagement Dir	DH1191	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Communication Coordinator	PR1290	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Communication Shift Supv	PS5041	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Communications Specialist	PR1300	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Community Center Aide	ST5050	N	502	12.40	25,797	13.95	29,022	15.50	32,246	17.05	35,471	18.60	38,696
Community Center Coordinator	PR1311	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Community Center Supervisor	PR1321	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Community Services Manager	MG1161	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Compliance and Planning Mgr	MG1171	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Computer Forensic Examiner	PR1330	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Conservation Specialist	PR1340	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Construction Inspection Supv	PR1351	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Construction Inspector I	TC5050	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Construction Inspector II	TC5060	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Construction Manager	MG1181	E	615	41.60	86,536	47.84	99,517	54.09	112,497	60.33	125,477	66.57	138,458
Construction Superintendent	MG1191	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Consumer Health Specialist	TC5070	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Contract Compliance Specialist	PR1360	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Contract Compliance Technician	TC5080	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Contract Services Admin	MG1201	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Courier	ST5060	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Crime Analyst	PR1370	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Crime Lab Qa Coordinator	PR1380	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Criminal Intelligence Analyst	PR1390	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Cross Connection Tech Supv	PR1401	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Cross Connection Technician	ST5070	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Custodian	ST5080	N	502	12.40	25,797	13.95	29,022	15.50	32,246	17.05	35,471	18.60	38,696
Customer Service Administrator	MG1211	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Customer Service Info Spec	CL5030	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Customer Service Manager	MG1221	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Customer Service Rep I	CL5040	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Customer Service Rep II	CL5050	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Customer Service Supervisor	PR1411	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Customer Solutions Analyst	PR1270	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Data Reporting Supervisor	PR1421	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Data Reporting Technician	CL5060	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Database Administrator	PR1430	E	710	33.96	70,641	39.06	81,237	44.15	91,833	49.24	102,429	54.34	113,026
Deputy Chief Judge	AP1061	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Deputy Chief of Staff	PR1050	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Deputy City Attorney	AD1191	E	307	52.15	108,482	60.63	126,110	69.11	143,739	77.58	161,367	86.06	178,995
Deputy City Marshal	PS5050	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Deputy Court Clerk	PR1441	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Development Inspection Spclst	TC5090	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Development Inspection Supv	PR1451	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Development Project Coord	PR1460	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
District Superintendent	MG1231	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Economic Development Director	DH1051	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Economic Development Manager	PR1471	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Economic Development Spec	PR1480	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Educational Strategy Director	DH1201	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Electronics Technician	TC5100	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Eligibility Specialist	TC5110	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Emergency Management Coord	MG1241	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Emergency Management Officer I	PR1490	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Emergency Mgmt Officer II	PR1500	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Employee Labor Relations Mgr	MG1251	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Engineering Manager	MG1261	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Engineering Technician I	TC5120	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Engineering Technician II	TC5130	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Environmental Program Manager	MG1271	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Environmental Specialist	TC5140	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Environmental Supervisor	PR1511	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Environmental Technician	ST5090	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Equipment Operator	ST5100	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Facilities Planner	TC5150	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Facilities Superintendent	MG1291	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Facilities Supervisor	PR1521	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
FD Protection Specialist	PR1530	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Field Operations Crewleader	ST5110	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Field Operations Supervisor	PR1541	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Field Operations Supt	MG1301	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Field Services Representative	ST5120	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Financial Reporting Coord	PR1551	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Financial Services Manager	MG1311	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Fire Assistant Chief	1027	E	Y08	66.44	138,194	69.10	143,723	71.76	149,253	74.41	154,782	77.07	160,311
Fire Chief	DH1061	E	311	66.33	137,976	77.11	160,397	87.89	182,819	98.67	205,240	109.45	227,661
Fire Deputy Chief	1532	N	Y07	59.14	123,003	61.50	127,921	63.86	132,839	66.23	137,757	68.59	142,674
Fire Trainee	1026	N	Y17	19.19	39,915								
Firearms Technician	PS5240	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Fleet Coordinator	TC5160	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Fleet Crewleader	ST5130	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Fleet Mechanic I	ST5140	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Fleet Mechanic II	ST5150	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Fleet Services Manager	MG1701	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Fleet Superintendent	MG1321	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Fleet Supervisor	PR1561	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Food & Beverage Attendant	CL5070	N	500	10.66	22,175	11.99	24,947	13.33	27,718	14.66	30,490	15.99	33,262
Forensic Division Manager	MG1331	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Forensic Scientist	PR1570	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Forensic Supervisor	PR2821	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Garden Center Coordinator	PR2831	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Gardener	ST5160	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Gas Well Inspector	TC5170	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Gas Well Manager	MG1341	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Golf Professional	PR1580	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Golf Shop Attendant	CL5080	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Governmental Affairs Liaison	PR1591	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Graduate Engineer	PR1600	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Grants Manager	MG1351	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Grants Specialist	PR1610	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Graphic Artist	TC5180	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Greenhouse Attendant	ST5170	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Ground Transportation Coord	PR1620	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Hearing Officer	AP1070	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Helicopter Mechanic	ST5180	N	513	28.10	58,448	31.61	65,754	35.12	73,060	38.64	80,366	42.15	87,672
Helicopter Pilot	TC5190	N	513	28.10	58,448	31.61	65,754	35.12	73,060	38.64	80,366	42.15	87,672
Historic Site Supervisor	PR2921	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Housing Development Manager	PR1631	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Housing Program Supervisor	PR1641	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Housing Rehabilitation Tech I	TC5200	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Housing Rehabilitation Tech II	TC5210	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
HRIS Manager	MG1691	E	712	41.47	86,253	47.69	99,191	53.91	112,128	60.13	125,066	66.35	138,004
Human Relations Administrator	MG1361	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Human Relations Coordinator	PR1660	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Human Relations Investigator	PR1670	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Human Relations Manager	MG1371	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Human Resources Analyst	PR1680	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Human Resources Coordinator	PR1690	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Human Resources Director	DH1071	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Human Resources Manager	MG1381	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Human Services Coordinator	PR1700	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Human Services Manager	MG1391	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Human Services Specialist	TC5220	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Infrastructure QC Specialist	PR1710	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Instrumentation/Elect Supv	PR1721	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Instrumentation/Elect Tech	TC5230	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Intoxilyzer Operator	PS5070	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
IT Auditor	PR1730	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
IT Business Planner I	PR1740	E	708	28.07	58,381	32.28	67,138	36.49	75,895	40.70	84,652	44.91	93,410
IT Business Planner II	PR1750	E	709	30.87	64,219	35.51	73,852	40.14	83,485	44.77	93,118	49.40	102,751
IT Business Systems Coord	PR1760	E	708	28.07	58,381	32.28	67,138	36.49	75,895	40.70	84,652	44.91	93,410
IT Change Management Analyst	PR2840	E	707	25.52	53,074	29.34	61,035	33.17	68,996	37.00	76,957	40.83	84,918
IT Communications Technician	TC5240	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
IT Help Desk Technician	TC5250	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
IT Information Security Anlyst	PR1770	E	709	30.87	64,219	35.51	73,852	40.14	83,485	44.77	93,118	49.40	102,751
IT Operations Specialist	TC5260	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
IT PC Support Specialist	TC5270	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
IT Programmer/Analyst I	TC5670	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
IT Programmer/Analyst II	PR1790	E	708	28.07	58,381	32.28	67,138	36.49	75,895	40.70	84,652	44.91	93,410
IT Project Consultant	PR1800	E	711	37.23	77,444	42.82	89,061	48.40	100,677	53.99	112,294	59.57	123,910
IT Services Specialist	TC5280	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
IT Solutions Director	DH1081	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
IT Solutions Manager	MG1401	E	712	41.47	86,253	47.69	99,191	53.91	112,128	60.13	125,066	66.35	138,004
IT Solutions Supervisor	PR1811	E	707	25.52	53,074	29.34	61,035	33.17	68,996	37.00	76,957	40.83	84,918
IT Tech Support Analyst I	TC5620	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
IT Tech Support Analyst II	PR1830	E	707	25.52	53,074	29.34	61,035	33.17	68,996	37.00	76,957	40.83	84,918

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
IT Telecommunications Tech	TC5290	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Jury Coordinator	TC5300	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Laboratory Supervisor	PR1841	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Land Agent	PR1850	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Landscape Architect	PR2450	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Landscape Architect Manager	PR1871	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Latent Print Examiner	PS5080	N	513	28.10	58,448	31.61	65,754	35.12	73,060	38.64	80,366	42.15	87,672
Latent Print Supervisor	PR2851	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Latent Print Technician	PS5090	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Lean Administrator	MG1711	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Lease Manager	MG1421	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Legal Assistant	CL5090	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Librarian	PR5020	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Librarian Manager	MG1431	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Librarian Supervisor	PR1891	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Library Assistant	TC5310	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Library Director	DH1091	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Library Page	CL5100	N	501	11.51	23,949	12.95	26,942	14.39	29,936	15.83	32,929	17.27	35,923
Loan Services Representative	TC5320	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Maintenance Worker	ST5190	N	502	12.40	25,797	13.95	29,022	15.50	32,246	17.05	35,471	18.60	38,696
Management Analyst I	PR1900	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Management Analyst II	PR1911	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Media Services Specialist	TC5330	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Microbiologist	PR5030	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Municipal Court Clerk	CL5110	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Municipal Court Services Dir	DH1101	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Municipal Judge	AP1080	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Natural Scientist	PR1930	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Natural Scientist Supervisor	PR1941	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Nature Center Manager	MG1441	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Neighborhood Develop Coord	PR1950	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Neighborhood Develop Manager	MG1451	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Neighborhood Develop Spec	PR1960	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Neighborhood Services Director	DH1111	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Neighborhood Services Liaison	TC5630	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Neighborhood Services Manager	PR2811	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Office Assistant	CL5120	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Operation and Maintenance Tech	TC5340	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Park & Recreation Director	DH1121	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Park Planner	PR1860	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Parking Compliance Technician	PS5100	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Parking Operations Manager	PR1971	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Parts Expediter	CL5130	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Parts/Materials Supervisor	PR1981	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Payroll Supervisor	PR1991	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Payroll Technician	CL5140	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
PeopleSoft Functional Analyst	PR2000	E	707	25.52	53,074	29.34	61,035	33.17	68,996	37.00	76,957	40.83	84,918
PeopleSoft Systems Admin	PR2010	E	710	33.96	70,641	39.06	81,237	44.15	91,833	49.24	102,429	54.34	113,026
Performance Administrator	MG1461	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Performance Analyst	PR2020	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Pesticide Applicator	ST5200	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Planner	PR2030	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Planner-Scheduler	PR2980	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Planning Assistant	TC5350	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Planning Manager	MG1481	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Planning/Development Director	DH1131	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Plans Examiner	TC5360	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Plans Examiner Supervisor	PR2041	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Police Assistant Chief	1006	E	307	52.15	108,482	60.63	126,110	69.11	143,739	77.58	161,367	86.06	178,995
Police Chief	DH1141	E	311	66.33	137,976	77.11	160,397	87.89	182,819	98.67	205,240	109.45	227,661
Police Deputy Chief	1530	E	306	49.95	103,905	58.07	120,790	66.19	137,674	74.31	154,559	82.42	171,444
Police Employment Services Mgr	MG1491	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Police Employment Specialist	PR2051	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Police Range Technician	PS5110	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Police Trainee	1000	N	X17	19.25	40,040								
Policy Analyst	PR2060	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Polygraph Examiner	PS5120	N	513	28.10	58,448	31.61	65,754	35.12	73,060	38.64	80,366	42.15	87,672
Professional Engineer	PR2070	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Program Coordinator	PR2861	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Program Support Division Admin	PR2080	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Project Assistant	TC5640	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Project Controls Specialist	PR2090	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Project Mgmt Info Sys Spec	PR2100	E	708	28.07	58,381	32.28	67,138	36.49	75,895	40.70	84,652	44.91	93,410
Property & Casualty Adjuster	PR2230	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Property & Casualty Manager	MG1551	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Property Control Attendant	ST5210	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Property Control Specialist	CL5160	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Property Control Supervisor	PR2111	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Property Management Director	DH1151	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Prosecuting Attorney	PR2120	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Protective Gear Specialist	ST5220	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Public Education Prgm Coord	PR2130	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Public Education Specialist	TC5680	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Public Events Attendant	ST5230	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Public Events Coordinator	TC5370	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Public Facilities/Events Dir	DH1161	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Public Information Coordinator	CL5170	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Public Information Specialist	CL5180	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Public Safety Communicator I	PS5130	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Public Safety Communicator II	PS5140	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Public Safety Support Manager	MG1501	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Purchasing Manager	MG1511	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Purchasing Supervisor	PR2151	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Quality Control Specialist	PR2160	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Quality Improvement Specialist	CL5290	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Real Property Manager	MG1521	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Records Analyst	PR2170	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Records Manager	MG1531	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Recreation Programmer	TC5690	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Regional Librarian Supervisor	PR2191	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Regional Transportation Coord	PR2201	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Registered Architect	PR2210	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Regulatory/Environmental Admin	MG1541	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Safety Manager	MG1721	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Safety Officer	PR2970	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sales and Events Manager	PR2240	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sales Associate	CL5200	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Security Guard	PS5150	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Security Supervisor	PS5231	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Security Systems Technician	TC5380	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Senior Arborist	ST5450	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Senior Quality Control Special	PR2961	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Signal Systems Crewleader	ST5480	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Signal Systems Supervisor	PR2891	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Signal Systems Technician I	ST5460	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Signal Systems Technician II	ST5470	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Signs Fabricator	ST5250	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Skilled Trades Technician I	ST5260	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Skilled Trades Technician II	ST5270	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Sports Field Monitor	ST5490	N	500	10.66	22,175	11.99	24,947	13.33	27,718	14.66	30,490	15.99	33,262
Sr Account Technician	CL5210	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Sr Accountant	PR2260	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Administrative Asst	PR2270	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Sr Administrative Services Mgr	MG1561	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Sr Assistant City Attorney	PR2280	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Sr Asst City Attny Sect Chief	MG1571	E	617	49.70	103,382	57.16	118,890	64.61	134,397	72.07	149,905	79.52	165,412
Sr Auditor	PR2290	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Auto Body Repairer	ST5280	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Sr Budget Analyst	PR2300	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Sr Buyer	PR2310	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Sr Capital Projects Officer	PR2320	E	617	49.70	103,382	57.16	118,890	64.61	134,397	72.07	149,905	79.52	165,412
Sr Chemist	PR2330	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Code Compliance Officer	PS5160	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Combination Inspector	TC5400	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Sr Construction Inspector	TC5410	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Sr Consumer Health Specialist	TC5420	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Sr Contract Compliance Spec	PR2341	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Crime Analyst	PR2871	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Customer Service Rep	CL5220	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Sr Data Reporting Technician	CL5230	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Sr Deputy City Marshal	PS5171	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Sr Emergency Mgmt Officer	PR2351	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Engineering Technician	TC5430	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Sr Environmental Specialist	PR2360	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Equipment Operator	ST5290	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Sr Facilities Planner	PR2941	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Sr Fld Services Representative	ST5300	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Sr Fleet Mechanic	ST5310	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Food & Beverage Attendant	CL5240	N	501	11.51	23,949	12.95	26,942	14.39	29,936	15.83	32,929	17.27	35,923
Sr Forensic Scientist	PR2370	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Gardener	ST5320	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Sr Grants Specialist	PR2381	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Graphic Artist	TC5440	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Sr Human Rel Investigator	PR2391	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Human Resources Analyst	PR2400	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Human Services Specialist	TC5700	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Instrumentation/Elect Tech	TC5451	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Sr IT Business Planner	PR2420	E	710	33.96	70,641	39.06	81,237	44.15	91,833	49.24	102,429	54.34	113,026
Sr IT Communications Tech	TC5460	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Sr IT Help Desk Technician	TC5470	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr IT Operations Specialist	TC5480	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr IT Programmer/Analyst	PR2430	E	710	33.96	70,641	39.06	81,237	44.15	91,833	49.24	102,429	54.34	113,026
Sr IT Services Specialist	TC5490	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr IT Solutions Manager	MG1581	E	713	46.03	95,740	52.93	110,102	59.84	124,463	66.74	138,824	73.65	153,185
Sr IT Tech Support Analyst	PR2440	E	709	30.87	64,219	35.51	73,852	40.14	83,485	44.77	93,118	49.40	102,751

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr IT Telecommunications Tech	TC5500	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Sr Land Agent	PR2880	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Librarian	PR2461	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Sr Loan Services Rep	TC5510	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Maintenance Worker	ST5330	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Sr Management Analyst	MG1591	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Sr Microbiologist	PR2470	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Municipal Court Clerk	CL5250	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Sr PeopleSoft Functionl Anlyst	PR2480	E	709	30.87	64,219	35.51	73,852	40.14	83,485	44.77	93,118	49.40	102,751
Sr PeopleSoft Systems Admin	PR2490	E	711	37.23	77,444	42.82	89,061	48.40	100,677	53.99	112,294	59.57	123,910
Sr Planner	PR2501	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Plans Examiner	TC5520	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Sr Professional Engineer	PR2510	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Sr Project Controls Specialist	PR2521	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Property Control Specialist	CL5260	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Sr Property&Casualty Adjuster	PR2561	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Public Events Manager	PR2531	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Sr Public Safety Communicator	PS5180	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Records Analyst	PR2540	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Sr Recreation Programmer	TC5710	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Sales and Events Manager	PR2571	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Sr Skilled Trades Technician	ST5340	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Strategic Business Analyst	PR2580	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Sr Survey Technician	TC5530	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Utility Rate Analyst	PR2590	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Victim Asst Specialist	PR2600	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Sr Warrant/Identification Tech	PS5190	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Sr Water Dispatch Rep	CL5270	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Sr Water Systems Mechanic	ST5350	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Sr Water Systems Technician	TC5540	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Stagehand	ST5360	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Stagehand Crewleader	ST5371	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Stock Clerk	CL5280	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Strategic Business Analyst	PR2611	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Survey Superintendent	MG1601	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Survey Supervisor	PR2621	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Survey Technician	TC5550	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Sustainability Administrator	PR2631	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Systems Administrator	PR2641	E	709	30.87	64,219	35.51	73,852	40.14	83,485	44.77	93,118	49.40	102,751
Technical Services Coordinator	MG1611	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Teen Court Coordinator	TC5721	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
TPW Superintendent	MG1621	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Traffic Control Supervisor	PS5201	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Traffic Control Technician	PS5210	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Traffic Services Worker	ST5380	N	502	12.40	25,797	13.95	29,022	15.50	32,246	17.05	35,471	18.60	38,696
Traffic Systems Crewleader	ST5390	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Traffic Systems Supervisor	PR2661	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Traffic Systems Technician I	ST5400	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Traffic Systems Technician II	ST5410	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Training Specialist	PR2670	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Transportation Manager	MG1681	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Transportation/Planning Admin	MG1631	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Transportation/Public Wks Dir	DH1171	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Treasury Supervisor	PR2691	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Utility Coordinator	TC5730	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Utility Line Technician	TC5560	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Veterinarian	PR2910	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Veterinary Technician	TC5570	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Victim Assistance Coordinator	PR2711	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Victim Assistance Specialist	PR5040	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Video Producer/Director	PR5050	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Volunteer Coordinator	TC5740	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Warrant/Identification Supv	PR2751	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Warrant/Identification Tech	PS5220	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Water Conservation Manager	MG1651	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Water Customer Relations Mgr	PR2761	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677

City of Fort Worth
FY2018 Salary Schedule (by Job Title)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Water Director	DH1181	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Water Dispatch Representative	CL5300	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Water Quality Manager	MG1661	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Water Security Coordinator	PR2771	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Water Systems Mechanic I	ST5430	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Water Systems Mechanic II	ST5440	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Water Systems Sampler	TC5580	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Water Systems Specialist	TC5591	N	513	28.10	58,448	31.61	65,754	35.12	73,060	38.64	80,366	42.15	87,672
Water Systems Superintendent	MG1671	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Water Systems Supv	PR2781	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Water Systems Technician I	TC5600	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Water Systems Technician II	TC5610	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Web Designer	PR2790	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012

*** Job Family Description is located in Job Code**

Assistant Department Director	AD
Appointed Classification	AP
Clerical Classification	CL
Department Head	DH
Executive Classification	EX
Management Classification	MG
Professional Classification	PR
Public Safety Classification	PS
Service Trades Classification	ST
Technical / Para Professional	TC

**** Quartiles**

Quartiles divide a salary range into four equal parts. Rates shown for each quartile indicate the beginning of that quartile. At times, salary increase eligibility may be partially dependent upon an employee's current quartile.

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Police Trainee	1000	N	X17	19.25	40,040								
Police Assistant Chief	1006	E	307	52.15	108,482	60.63	126,110	69.11	143,739	77.58	161,367	86.06	178,995
Fire Trainee	1026	N	Y17	19.19	39,915								
Fire Assistant Chief	1027	E	Y08	66.44	138,194	69.10	143,723	71.76	149,253	74.41	154,782	77.07	160,311
Police Deputy Chief	1530	E	306	49.95	103,905	58.07	120,790	66.19	137,674	74.31	154,559	82.42	171,444
Fire Deputy Chief	1532	N	Y07	59.14	123,003	61.50	127,921	63.86	132,839	66.23	137,757	68.59	142,674
Asst Fire Director	AD1011	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst City Auditor	AD1021	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst City Secretary	AD1031	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Code Compliance Dir	AD1041	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Finance Director	AD1051	E	307	52.15	108,482	60.63	126,110	69.11	143,739	77.58	161,367	86.06	178,995
Asst Human Resources Director	AD1061	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst IT Solutions Director	AD1071	E	307	52.15	108,482	60.63	126,110	69.11	143,739	77.58	161,367	86.06	178,995
Asst Library Director	AD1081	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Municipal Court Serv Dir	AD1091	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Park/Recreation Director	AD1101	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Planning/Development Dir	AD1111	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Police Director	AD1121	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Property Mgmt Director	AD1131	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Pub Facilities/Events Dir	AD1141	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Trans/Public Works Dir	AD1151	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Assistant Water Director	AD1161	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
City Marshal	AD1171	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Clerk Of Municipal Court	AD1181	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Deputy City Attorney	AD1191	E	307	52.15	108,482	60.63	126,110	69.11	143,739	77.58	161,367	86.06	178,995
Asst Neighborhood Svcs Dir	AD1221	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Econ Dev Director	AD1231	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Asst Aviation Director	AD1241	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Chief Judge	AP1011	E		Set by agreement									
City Attorney	AP1021	E		Set by agreement									

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
City Auditor	AP1031	E		Set by agreement									
City Manager	AP1041	E		Set by agreement									
City Secretary	AP1051	E		Set by agreement									
Deputy Chief Judge	AP1061	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Hearing Officer	AP1070	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Municipal Judge	AP1080	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Account Technician	CL5010	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Administrative Technician	CL5020	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Customer Service Info Spec	CL5030	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Customer Service Rep I	CL5040	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Customer Service Rep II	CL5050	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Data Reporting Technician	CL5060	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Food & Beverage Attendant	CL5070	N	500	10.66	22,175	11.99	24,947	13.33	27,718	14.66	30,490	15.99	33,262
Golf Shop Attendant	CL5080	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Legal Assistant	CL5090	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Library Page	CL5100	N	501	11.51	23,949	12.95	26,942	14.39	29,936	15.83	32,929	17.27	35,923
Municipal Court Clerk	CL5110	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Office Assistant	CL5120	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Parts Expediter	CL5130	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Payroll Technician	CL5140	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Property Control Specialist	CL5160	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Public Information Coordinator	CL5170	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Public Information Specialist	CL5180	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Sales Associate	CL5200	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Sr Account Technician	CL5210	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Sr Customer Service Rep	CL5220	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Sr Data Reporting Technician	CL5230	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Sr Food & Beverage Attendant	CL5240	N	501	11.51	23,949	12.95	26,942	14.39	29,936	15.83	32,929	17.27	35,923
Sr Municipal Court Clerk	CL5250	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Sr Property Control Specialist	CL5260	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Water Dispatch Rep	CL5270	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Stock Clerk	CL5280	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Quality Improvement Specialist	CL5290	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Water Dispatch Representative	CL5300	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Aviation Director	DH1011	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Chief Financial Svcs Officer	DH1021	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Chief Performance Officer	DH1031	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Code Compliance Director	DH1041	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Economic Development Director	DH1051	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Fire Chief	DH1061	E	311	66.33	137,976	77.11	160,397	87.89	182,819	98.67	205,240	109.45	227,661
Human Resources Director	DH1071	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
IT Solutions Director	DH1081	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Library Director	DH1091	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Municipal Court Services Dir	DH1101	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Neighborhood Services Director	DH1111	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Park & Recreation Director	DH1121	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Planning/Development Director	DH1131	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Police Chief	DH1141	E	311	66.33	137,976	77.11	160,397	87.89	182,819	98.67	205,240	109.45	227,661
Property Management Director	DH1151	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Public Facilities/Events Dir	DH1161	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Transportation/Public Wks Dir	DH1171	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Water Director	DH1181	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Commun/Public Engagement Dir	DH1191	E	305	47.75	99,328	55.51	115,469	63.27	131,610	71.03	147,751	78.79	163,892
Educational Strategy Director	DH1201	E	309	58.73	122,156	68.27	142,006	77.82	161,856	87.36	181,707	96.90	201,557
Asst City Manager	EX1011	E	312	70.50	146,639	81.96	170,468	93.41	194,297	104.87	218,126	116.32	241,955
Administrative Services Mgr	MG1011	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Architectural Services Mgr	MG1031	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Asst Clerk of the Court	MG1041	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Audit Manager	MG1061	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Billing & Accounting Manager	MG1071	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Botanic Garden Superintendent	MG1081	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Budget Manager	MG1091	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Building Code Administrator	MG1101	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Business Development Mgr	MG1111	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Chief Helicopter Pilot	MG1131	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Chief of Staff	MG1141	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Code Compliance Superintendent	MG1151	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Community Services Manager	MG1161	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Compliance and Planning Mgr	MG1171	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Construction Manager	MG1181	E	615	41.60	86,536	47.84	99,517	54.09	112,497	60.33	125,477	66.57	138,458
Construction Superintendent	MG1191	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Contract Services Admin	MG1201	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Customer Service Administrator	MG1211	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Customer Service Manager	MG1221	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
District Superintendent	MG1231	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Emergency Management Coord	MG1241	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Employee Labor Relations Mgr	MG1251	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Engineering Manager	MG1261	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Environmental Program Manager	MG1271	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Facilities Superintendent	MG1291	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Field Operations Supt	MG1301	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Financial Services Manager	MG1311	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Fleet Superintendent	MG1321	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Forensic Division Manager	MG1331	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Gas Well Manager	MG1341	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Grants Manager	MG1351	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Human Relations Administrator	MG1361	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Human Relations Manager	MG1371	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Human Resources Manager	MG1381	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Human Services Manager	MG1391	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
IT Solutions Manager	MG1401	E	712	41.47	86,253	47.69	99,191	53.91	112,128	60.13	125,066	66.35	138,004
Lease Manager	MG1421	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Librarian Manager	MG1431	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Nature Center Manager	MG1441	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Neighborhood Develop Manager	MG1451	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Performance Administrator	MG1461	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Planning Manager	MG1481	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Police Employment Services Mgr	MG1491	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Public Safety Support Manager	MG1501	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Purchasing Manager	MG1511	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Real Property Manager	MG1521	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Records Manager	MG1531	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Regulatory/Environmental Admin	MG1541	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Property & Casualty Manager	MG1551	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Sr Administrative Services Mgr	MG1561	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Sr Asst City Attny Sect Chief	MG1571	E	617	49.70	103,382	57.16	118,890	64.61	134,397	72.07	149,905	79.52	165,412
Sr IT Solutions Manager	MG1581	E	713	46.03	95,740	52.93	110,102	59.84	124,463	66.74	138,824	73.65	153,185
Sr Management Analyst	MG1591	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Survey Superintendent	MG1601	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Technical Services Coordinator	MG1611	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
TPW Superintendent	MG1621	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Transportation/Planning Admin	MG1631	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Water Conservation Manager	MG1651	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Water Quality Manager	MG1661	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Water Systems Superintendent	MG1671	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Transportation Manager	MG1681	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
HRIS Manager	MG1691	E	712	41.47	86,253	47.69	99,191	53.91	112,128	60.13	125,066	66.35	138,004
Fleet Services Manager	MG1701	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Lean Administrator	MG1711	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Safety Manager	MG1721	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Accountant	PR1010	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Accounting Services Supervisor	PR1021	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Administrative Svc Coordinator	PR1030	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Airport Supervisor	PR1041	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Deputy Chief of Staff	PR1050	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Asst City Attorney I	PR1060	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Asst City Attorney II	PR1070	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Asst Facilities Superintendent	PR1091	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Asst Field Operations Supv	PR1101	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Asst Public Safety Support Mgr	PR1111	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Asst TPW Superintendent	PR1121	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Asst Water Systems Supt	PR1131	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Athletic Coordinator	PR1141	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Auditor	PR1150	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Budget Analyst I	PR1160	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Budget Analyst II	PR1171	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Business Develop Coord	PR1180	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Buyer	PR1190	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Cable Services Supervisor	PR1200	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Call Center Analyst	PR1210	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Centralized PD Payroll Coord	PR1220	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Chief Deputy City Marshal	PR1240	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Chief Prosecutor	PR1250	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
City Forester	PR1261	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Customer Solutions Analyst	PR1270	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Code Compliance Supervisor	PR1281	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Communication Coordinator	PR1290	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Communications Specialist	PR1300	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Community Center Coordinator	PR1311	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Community Center Supervisor	PR1321	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Computer Forensic Examiner	PR1330	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Conservation Specialist	PR1340	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Construction Inspection Supv	PR1351	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Contract Compliance Specialist	PR1360	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Crime Analyst	PR1370	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Crime Lab Qa Coordinator	PR1380	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Criminal Intelligence Analyst	PR1390	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Cross Connection Tech Supv	PR1401	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Customer Service Supervisor	PR1411	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Data Reporting Supervisor	PR1421	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Database Administrator	PR1430	E	710	33.96	70,641	39.06	81,237	44.15	91,833	49.24	102,429	54.34	113,026
Deputy Court Clerk	PR1441	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Development Inspection Supv	PR1451	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Development Project Coord	PR1460	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Economic Development Manager	PR1471	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Economic Development Spec	PR1480	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Emergency Management Officer I	PR1490	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Emergency Mgmt Officer II	PR1500	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Environmental Supervisor	PR1511	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Facilities Supervisor	PR1521	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
FD Protection Specialist	PR1530	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Field Operations Supervisor	PR1541	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Financial Reporting Coord	PR1551	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Fleet Supervisor	PR1561	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Forensic Scientist	PR1570	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Golf Professional	PR1580	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Governmental Affairs Liaison	PR1591	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Graduate Engineer	PR1600	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Grants Specialist	PR1610	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Ground Transportation Coord	PR1620	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756

City of Fort Worth
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Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Housing Development Manager	PR1631	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Housing Program Supervisor	PR1641	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Human Relations Coordinator	PR1660	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Human Relations Investigator	PR1670	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Human Resources Analyst	PR1680	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Human Resources Coordinator	PR1690	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Human Services Coordinator	PR1700	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Infrastructure QC Specialist	PR1710	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Instrumentation/Elect Supv	PR1721	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
IT Auditor	PR1730	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
IT Business Planner I	PR1740	E	708	28.07	58,381	32.28	67,138	36.49	75,895	40.70	84,652	44.91	93,410
IT Business Planner II	PR1750	E	709	30.87	64,219	35.51	73,852	40.14	83,485	44.77	93,118	49.40	102,751
IT Business Systems Coord	PR1760	E	708	28.07	58,381	32.28	67,138	36.49	75,895	40.70	84,652	44.91	93,410
IT Information Security Anlyst	PR1770	E	709	30.87	64,219	35.51	73,852	40.14	83,485	44.77	93,118	49.40	102,751
IT Programmer/Analyst II	PR1790	E	708	28.07	58,381	32.28	67,138	36.49	75,895	40.70	84,652	44.91	93,410
IT Project Consultant	PR1800	E	711	37.23	77,444	42.82	89,061	48.40	100,677	53.99	112,294	59.57	123,910
IT Solutions Supervisor	PR1811	E	707	25.52	53,074	29.34	61,035	33.17	68,996	37.00	76,957	40.83	84,918
IT Tech Support Analyst II	PR1830	E	707	25.52	53,074	29.34	61,035	33.17	68,996	37.00	76,957	40.83	84,918
Laboratory Supervisor	PR1841	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Land Agent	PR1850	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Park Planner	PR1860	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Landscape Architect Manager	PR1871	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Librarian Supervisor	PR1891	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Management Analyst I	PR1900	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Management Analyst II	PR1911	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Natural Scientist	PR1930	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Natural Scientist Supervisor	PR1941	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Neighborhood Develop Coord	PR1950	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Neighborhood Develop Spec	PR1960	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Parking Operations Manager	PR1971	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Parts/Materials Supervisor	PR1981	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Payroll Supervisor	PR1991	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
PeopleSoft Functional Analyst	PR2000	E	707	25.52	53,074	29.34	61,035	33.17	68,996	37.00	76,957	40.83	84,918
PeopleSoft Systems Admin	PR2010	E	710	33.96	70,641	39.06	81,237	44.15	91,833	49.24	102,429	54.34	113,026
Performance Analyst	PR2020	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Planner	PR2030	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Plans Examiner Supervisor	PR2041	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Police Employment Specialist	PR2051	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Policy Analyst	PR2060	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Professional Engineer	PR2070	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Program Support Division Admin	PR2080	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Project Controls Specialist	PR2090	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Project Mgmt Info Sys Spec	PR2100	E	708	28.07	58,381	32.28	67,138	36.49	75,895	40.70	84,652	44.91	93,410
Property Control Supervisor	PR2111	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Prosecuting Attorney	PR2120	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Public Education Prgm Coord	PR2130	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Purchasing Supervisor	PR2151	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Quality Control Specialist	PR2160	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Records Analyst	PR2170	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Regional Librarian Supervisor	PR2191	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Regional Transportation Coord	PR2201	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Registered Architect	PR2210	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Property & Casualty Adjuster	PR2230	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sales and Events Manager	PR2240	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Accountant	PR2260	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Administrative Asst	PR2270	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Sr Assistant City Attorney	PR2280	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Sr Auditor	PR2290	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Budget Analyst	PR2300	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Sr Buyer	PR2310	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr Capital Projects Officer	PR2320	E	617	49.70	103,382	57.16	118,890	64.61	134,397	72.07	149,905	79.52	165,412
Sr Chemist	PR2330	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Contract Compliance Spec	PR2341	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Emergency Mgmt Officer	PR2351	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Environmental Specialist	PR2360	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Forensic Scientist	PR2370	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Grants Specialist	PR2381	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Human Rel Investigator	PR2391	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Human Resources Analyst	PR2400	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr IT Business Planner	PR2420	E	710	33.96	70,641	39.06	81,237	44.15	91,833	49.24	102,429	54.34	113,026
Sr IT Programmer/Analyst	PR2430	E	710	33.96	70,641	39.06	81,237	44.15	91,833	49.24	102,429	54.34	113,026
Sr IT Tech Support Analyst	PR2440	E	709	30.87	64,219	35.51	73,852	40.14	83,485	44.77	93,118	49.40	102,751
Landscape Architect	PR2450	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Librarian	PR2461	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Sr Microbiologist	PR2470	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr PeopleSoft Functionl Anlyst	PR2480	E	709	30.87	64,219	35.51	73,852	40.14	83,485	44.77	93,118	49.40	102,751
Sr PeopleSoft Systems Admin	PR2490	E	711	37.23	77,444	42.82	89,061	48.40	100,677	53.99	112,294	59.57	123,910
Sr Planner	PR2501	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Professional Engineer	PR2510	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Sr Project Controls Specialist	PR2521	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Public Events Manager	PR2531	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Sr Records Analyst	PR2540	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Sr Property&Casualty Adjuster	PR2561	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Sales and Events Manager	PR2571	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Sr Strategic Business Analyst	PR2580	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Sr Utility Rate Analyst	PR2590	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Sr Victim Asst Specialist	PR2600	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Strategic Business Analyst	PR2611	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Survey Supervisor	PR2621	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sustainability Administrator	PR2631	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Systems Administrator	PR2641	E	709	30.87	64,219	35.51	73,852	40.14	83,485	44.77	93,118	49.40	102,751
Traffic Systems Supervisor	PR2661	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Training Specialist	PR2670	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Treasury Supervisor	PR2691	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Victim Assistance Coordinator	PR2711	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Warrant/Identification Supv	PR2751	E	608	22.32	46,433	25.67	53,398	29.02	60,363	32.37	67,328	35.72	74,293
Water Customer Relations Mgr	PR2761	E	614	38.06	79,173	43.77	91,049	49.48	102,925	55.19	114,801	60.90	126,677
Water Security Coordinator	PR2771	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Water Systems Supv	PR2781	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Web Designer	PR2790	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Asst City Atty/DFW Airprt Atty	PR2800	E	616	45.47	94,586	52.30	108,774	59.12	122,962	65.94	137,150	72.76	151,338
Neighborhood Services Manager	PR2811	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Forensic Supervisor	PR2821	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
Garden Center Coordinator	PR2831	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
IT Change Management Analyst	PR2840	E	707	25.52	53,074	29.34	61,035	33.17	68,996	37.00	76,957	40.83	84,918
Latent Print Supervisor	PR2851	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Program Coordinator	PR2861	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Crime Analyst	PR2871	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Sr Land Agent	PR2880	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Signal Systems Supervisor	PR2891	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Veterinarian	PR2910	E	613	34.82	72,436	40.05	83,301	45.27	94,166	50.50	105,032	55.72	115,897
Historic Site Supervisor	PR2921	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Asst Historic Site Supervisor	PR2931	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Sr Facilities Planner	PR2941	E	612	31.86	66,272	36.64	76,212	41.42	86,153	46.20	96,094	50.98	106,035
AMI Administrator	PR2951	E	611	29.15	60,632	33.52	69,727	37.90	78,822	42.27	87,917	46.64	97,012
Senior Quality Control Special	PR2961	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Safety Officer	PR2970	E	610	26.67	55,473	30.67	63,794	34.67	72,114	38.67	80,435	42.67	88,756
Planner-Scheduler	PR2980	E	609	24.40	50,752	28.06	58,365	31.72	65,978	35.38	73,591	39.04	81,203
Chemist	PR5010	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Librarian	PR5020	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Microbiologist	PR5030	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Victim Assistance Specialist	PR5040	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Video Producer/Director	PR5050	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Airport Operations Officer	PS5010	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Animal Control Officer	PS5020	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Code Compliance Officer	PS5030	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Communication Shift Supv	PS5041	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Deputy City Marshal	PS5050	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Intoxilyzer Operator	PS5070	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Latent Print Examiner	PS5080	N	513	28.10	58,448	31.61	65,754	35.12	73,060	38.64	80,366	42.15	87,672
Latent Print Technician	PS5090	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Parking Compliance Technician	PS5100	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Police Range Technician	PS5110	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Polygraph Examiner	PS5120	N	513	28.10	58,448	31.61	65,754	35.12	73,060	38.64	80,366	42.15	87,672
Public Safety Communicator I	PS5130	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Public Safety Communicator II	PS5140	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Security Guard	PS5150	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Sr Code Compliance Officer	PS5160	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Deputy City Marshal	PS5171	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Sr Public Safety Communicator	PS5180	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Warrant/Identification Tech	PS5190	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Traffic Control Supervisor	PS5201	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Traffic Control Technician	PS5210	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Warrant/Identification Tech	PS5220	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Security Supervisor	PS5231	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Firearms Technician	PS5240	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Animal Shelter Technician	ST5010	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Arborist	ST5020	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Auto Body Repairer	ST5030	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Code Compliance Technician	ST5040	N	502	12.40	25,797	13.95	29,022	15.50	32,246	17.05	35,471	18.60	38,696

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Community Center Aide	ST5050	N	502	12.40	25,797	13.95	29,022	15.50	32,246	17.05	35,471	18.60	38,696
Courier	ST5060	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Cross Connection Technician	ST5070	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Custodian	ST5080	N	502	12.40	25,797	13.95	29,022	15.50	32,246	17.05	35,471	18.60	38,696
Environmental Technician	ST5090	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Equipment Operator	ST5100	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Field Operations Crewleader	ST5110	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Field Services Representative	ST5120	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Fleet Crewleader	ST5130	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Fleet Mechanic I	ST5140	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Fleet Mechanic II	ST5150	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Gardener	ST5160	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Greenhouse Attendant	ST5170	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Helicopter Mechanic	ST5180	N	513	28.10	58,448	31.61	65,754	35.12	73,060	38.64	80,366	42.15	87,672
Maintenance Worker	ST5190	N	502	12.40	25,797	13.95	29,022	15.50	32,246	17.05	35,471	18.60	38,696
Pesticide Applicator	ST5200	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Property Control Attendant	ST5210	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Protective Gear Specialist	ST5220	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Public Events Attendant	ST5230	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Signs Fabricator	ST5250	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Skilled Trades Technician I	ST5260	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Skilled Trades Technician II	ST5270	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Sr Auto Body Repairer	ST5280	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Sr Equipment Operator	ST5290	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Sr Fld Services Representative	ST5300	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Sr Fleet Mechanic	ST5310	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Gardener	ST5320	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Sr Maintenance Worker	ST5330	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Sr Skilled Trades Technician	ST5340	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Water Systems Mechanic	ST5350	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144

City of Fort Worth
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Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Stagehand	ST5360	N	505	15.50	32,244	17.44	36,274	19.38	40,305	21.31	44,335	23.25	48,366
Stagehand Crewleader	ST5371	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Traffic Services Worker	ST5380	N	502	12.40	25,797	13.95	29,022	15.50	32,246	17.05	35,471	18.60	38,696
Traffic Systems Crewleader	ST5390	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Traffic Systems Technician I	ST5400	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Traffic Systems Technician II	ST5410	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Water Systems Mechanic I	ST5430	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Water Systems Mechanic II	ST5440	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Senior Arborist	ST5450	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Signal Systems Technician I	ST5460	N	504	14.39	29,933	16.19	33,675	17.99	37,417	19.79	41,158	21.59	44,900
Signal Systems Technician II	ST5470	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Signal Systems Crewleader	ST5480	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Sports Field Monitor	ST5490	N	500	10.66	22,175	11.99	24,947	13.33	27,718	14.66	30,490	15.99	33,262
Administrative Assistant	TC5010	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Asst Golf Professional	TC5020	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Asst Parts/Materials Supv	TC5030	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Combination Inspector	TC5040	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Construction Inspector I	TC5050	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Construction Inspector II	TC5060	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Consumer Health Specialist	TC5070	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Contract Compliance Technician	TC5080	N	503	13.36	27,788	15.03	31,262	16.70	34,735	18.37	38,209	20.04	41,683
Development Inspection Spclst	TC5090	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Electronics Technician	TC5100	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Eligibility Specialist	TC5110	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Engineering Technician I	TC5120	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Engineering Technician II	TC5130	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Environmental Specialist	TC5140	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Facilities Planner	TC5150	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Fleet Coordinator	TC5160	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Gas Well Inspector	TC5170	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118

City of Fort Worth
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Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Graphic Artist	TC5180	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Helicopter Pilot	TC5190	N	513	28.10	58,448	31.61	65,754	35.12	73,060	38.64	80,366	42.15	87,672
Housing Rehabilitation Tech I	TC5200	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Housing Rehabilitation Tech II	TC5210	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Human Services Specialist	TC5220	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Instrumentation/Elect Tech	TC5230	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
IT Communications Technician	TC5240	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
IT Help Desk Technician	TC5250	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
IT Operations Specialist	TC5260	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
IT PC Support Specialist	TC5270	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
IT Services Specialist	TC5280	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
IT Telecommunications Tech	TC5290	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Jury Coordinator	TC5300	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Library Assistant	TC5310	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Loan Services Representative	TC5320	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Media Services Specialist	TC5330	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Operation and Maintenance Tech	TC5340	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Planning Assistant	TC5350	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Plans Examiner	TC5360	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Public Events Coordinator	TC5370	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Security Systems Technician	TC5380	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Sr Combination Inspector	TC5400	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Sr Construction Inspector	TC5410	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Sr Consumer Health Specialist	TC5420	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Sr Engineering Technician	TC5430	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Sr Graphic Artist	TC5440	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Sr Instrumentation/Elect Tech	TC5451	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Sr IT Communications Tech	TC5460	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Sr IT Help Desk Technician	TC5470	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr IT Operations Specialist	TC5480	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Sr IT Services Specialist	TC5490	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr IT Telecommunications Tech	TC5500	N	511	24.22	50,372	27.24	56,668	30.27	62,965	33.30	69,261	36.33	75,558
Sr Loan Services Rep	TC5510	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Plans Examiner	TC5520	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Sr Survey Technician	TC5530	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Water Systems Technician	TC5540	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Survey Technician	TC5550	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Utility Line Technician	TC5560	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
Veterinary Technician	TC5570	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Water Systems Sampler	TC5580	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Water Systems Specialist	TC5591	N	513	28.10	58,448	31.61	65,754	35.12	73,060	38.64	80,366	42.15	87,672
Water Systems Technician I	TC5600	N	506	16.70	34,732	18.79	39,074	20.87	43,416	22.96	47,757	25.05	52,099
Water Systems Technician II	TC5610	N	507	17.99	37,413	20.24	42,090	22.48	46,767	24.73	51,443	26.98	56,120
IT Tech Support Analyst I	TC5620	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Neighborhood Services Liaison	TC5630	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Project Assistant	TC5640	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Asst Data Reporting Supv	TC5651	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
IT Programmer/Analyst I	TC5670	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Public Education Specialist	TC5680	N	510	22.48	46,762	25.29	52,608	28.10	58,453	30.91	64,298	33.72	70,144
Recreation Programmer	TC5690	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Sr Human Services Specialist	TC5700	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Sr Recreation Programmer	TC5710	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118
Teen Court Coordinator	TC5721	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Utility Coordinator	TC5730	N	508	19.38	40,301	21.80	45,339	24.22	50,376	26.64	55,414	29.06	60,452
Volunteer Coordinator	TC5740	N	509	20.87	43,412	23.48	48,838	26.09	54,265	28.70	59,691	31.31	65,118

* Job Family Description is located in Job Code

Assistant Department Director AD

Appointed Classification AP

Clerical Classification CL

City of Fort Worth
FY2018 Salary Schedule (by Job Code)

Job Title	Job Code*	FLSA Status	Grade	Minimum Quartile 1**		Quartile 2**		Midpoint Quartile 3**		Quartile 4**		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Department Head	DH												
Executive Classification	EX												
Management Classification	MG												
Professional Classification	PR												
Public Safety Classification	PS												
Service Trades Classification	ST												
Technical / Para Professional	TC												

**** Quartiles**

Quartiles divide a salary range into four equal parts. Rates shown for each quartile indicate the beginning of that quartile. At times, salary increase eligibility may be partially dependent upon an employee's current quartile.

City of Fort Worth
FY2018 Salary Schedule (by Job Title)
Temporary Classifications

Job Title	Job Code	FLSA Status	Grade	Minimum Quartile 1		Quartile 2		Midpoint Quartile 3		Quartile 4		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
Account Clerk-Temporary Pool	PT5010	N	n/a										
Administrative Assistant-Temp	PT5020	N	n/a										
Administrative Secretary-Temp	PT5030	N	n/a										
Administrative Tech-Temporary	PT5040	N	n/a										
Adult Athletics Game Official	PT5050	N	n/a	20.00 per game									
Athletics Program Assistant	PT5100	N	n/a	12.50									
Customer Service Rep (Typing)	PT5110	N	n/a										
Customer Service Rep-Temp	PT5120	N	n/a										
Engineering Tech - Temp	PT5130	N	n/a										
Extra Help	PT5140	N	n/a										
Fire Cadet	PT5150	N	n/a	9.98									
Golf Cart Attendant	PT5360	N	n/a	8.00									
Head Lifeguard	PT5160	N	n/a	11.00									
Intern	PT5400	N	n/a										
Jc Office Aide II	PT5180	N	n/a										
Lifeguard	PT5200	N	n/a	10.00									
Natural Scientist Assistant	PT5340	N	n/a										
Office Assist (Typing) -Temp	PT5210	N	n/a										
Office Assistant-Temp Pool	PT5220	N	n/a										
Police Cadet	PT5230	N	n/a	9.98									
Police Reserve (volunteer)	PT5240	N	n/a										
Pool Attendant	PT5250	N	n/a	8.25									
Pool/Lifeguard Manager	PT5260	N	n/a	12.50									
Recreation Assistant	PT5390	N	n/a										
Recreation Instructor	PT5380	N	n/a										
Site Supervisor	PT5370	N	n/a	12.00									
Sr Customer Service Rep-Temp	PT5290	N	n/a										
Video Technician	PT5350	N	n/a										
Youth Athletics Game Official	PT5320	N	n/a	20.00 per game									
Youth Track Assistant	PT5330	N	n/a	7.25									

**City of Fort Worth
FY2018 Salary Schedule (by Job Title)**

Mayor, Council, and Council Aide

Job Title	Job Code	FLSA Status	Grade	Minimum Quartile 1		Quartile 2		Midpoint Quartile 3		Quartile 4		Maximum	
				\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual	\$/hr	Annual
City Council Member	MC1011	E	n/a		25,000								
Council Aide	MC1021	E	n/a	28.84*									
Mayor	MC1031	E	n/a		29,000								
Mayor Pro Tem	MC1041	E	n/a		25,000								

*Effective 12/23/2017

CITY OF FORT WORTH
Fire Civil Service Classifications
Salary Schedule for FY 2017 - 2018

CODE	TITLE	SCH	Base Pay	Base + 1	Base + 2	Base + 3	Base + 4	Base + 5	Base + 6	Base + 7	Base + 8	Base + 9	Base + 14
				(1st Year)	(2nd Year)	(3rd Year)	(4th Year)	(5th Year)	(6th Year)	(7th Year)	(8th Year)	(9th Year)	(14th Year)
			STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11
1032	FIRE FIGHTER	HR	25.71	26.98	28.33	29.75	32.17	33.77	33.77	33.77	33.77	34.76	35.74
		Annual	53,477	56,118	58,926	61,880	66,914	70,242	70,242	70,242	70,242	72,301	74,339
1031	FIRE ENGINEER	HR			34.18	35.89	36.97	36.97	36.97	36.97	36.97	38.05	39.12
		Annual			71,094	74,651	76,898	76,898	76,898	76,898	76,898	79,144	81,370
1030	FIRE LIEUTENANT	HR					38.65	40.57	40.57	40.57	40.57	41.75	42.93
		Annual					80,392	84,386	84,386	84,386	84,386	86,840	89,294
1029	FIRE CAPTAIN	HR							43.08	45.23	45.23	46.55	47.86
		Annual							89,606	94,078	94,078	96,824	99,549
1028	FIRE BATTALION CHIEF	HR									49.22	53.19	54.69
		Annual									102,378	110,635	113,755

Note:

Step 6 includes additional 3%

Step 11 includes additional 6%

Step 12 includes additional 9%

Across the Board (ATB) Pay Raise Percentages:

FY2014/2015 0.00% Effective first pay period of FY 2014/2015

FY2015/2016 2.20% Effective first pay period of FY 2015/2016

FY2016/2017 2.20% Effective first pay period of FY 2016/2017

FY2017/2018 3.00% Effective first pay period of FY 2017/2018

CITY OF FORT WORTH
Fire Civil Service Classifications
Salary Schedule for FY 2017 - 2018

CODE	TITLE	SCH	Base Pay	Base + 1	Base + 2	Base + 3	Base + 4	Base + 5	Base + 6	Base + 7	Base + 8	Base + 9	Base + 14
			STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11
	56 HOUR SCHEDULE			(1st Year)	(2nd Year)	(3rd Year)	(4th Year)	(5th Year)	(6th Year)	(7th Year)	(8th Year)	(9th Year)	(14th Year)
1032	FIRE FIGHTER	HR	18.36	19.27	20.24	21.25	22.98	24.12	24.12	24.12	24.12	24.83	25.53
		Annual	53,477	56,118	58,926	61,880	66,914	70,242	70,242	70,242	70,242	72,301	74,339
1031	FIRE ENGINEER	HR			24.41	25.64	26.41	26.41	26.41	26.41	26.41	27.18	27.94
		Annual			71,094	74,651	76,898	76,898	76,898	76,898	76,898	79,144	81,370
1030	FIRE LIEUTENANT	HR					27.61	28.98	28.98	28.98	28.98	29.82	30.66
		Annual					80,392	84,386	84,386	84,386	84,386	86,840	89,294
1029	FIRE CAPTAIN	HR							30.77	32.31	32.31	33.25	34.19
		Annual							89,606	94,078	94,078	96,824	99,549
1028	FIRE BATTALION CHIEF	HR									35.16	37.99	39.06
		Annual									102,378	110,635	113,755

Notes:
Step 5 includes additional 3%
Step 10 includes additional 6%
Step 11 includes additional 9%

Across the Board (ATB) Pay Raise Percentages:
FY2014/2015 0.00% Effective first pay period of FY 2014/2015
FY2015/2016 2.20% Effective first pay period of FY 2015/2016
FY2016/2017 2.20% Effective first pay period of FY 2016/2017
FY2017/2018 3.00% Effective first pay period of FY 2017/2018